Report on the Administration of the Excise Department in the Province of Bombay

For the Year 1937-38

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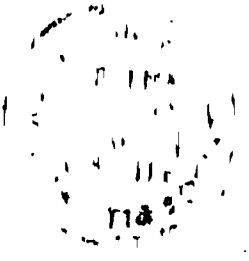

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REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN THE PROVINCE OF BOMBAY FOR THE YEAR 1937-38.

Note.—Throughout the report, the figures in rectangular brackets wherever placed in juxtaposition to those given for the year under report, refer to the previous year (1936-37).

CHAPTER I.

ADMINISTRATIVE CHANGES.

The following were the principal features of the Excise system and arrangements during the year 1937-38 :—

(1) The rationing system was continued for country spirit except in the Fixed Fee Areas mentioned at item 13 below, the total ration for the Province, being the same as for 1936-37, the district being the unit of rationing, (*vide* Government Resolution, Revenue Department, No. 2741/33, dated 21st December 1934). This ration was distributed by Collectors, the annual ration for each shop being fixed at the beginning of the year, and adjustments made from time to time between shops as required. No monthly ration for shops was fixed.

(2) All licenses for the retail sale of country spirit, opium and hemp drugs and for the "on" sale of foreign liquor were disposed of by auction sale except in the case of opium shops in Bandra, Kurla and Ghatkopar, and in the Town and Island of Bombay, which were disposed of by tender for 3 years from 1st April 1936 (Government Resolution, Revenue Department, No. 5615/33, dated 6th January 1937) and in the case of country spirit shops in the areas mentioned at item No. 13 below.

As changes in Excise Administration were contemplated, toddy licensees were offered the continuation of their shops and booths for 3 months (August to October 1937) on payment of a fixed fee equivalent to 5/24 of the previous year's fee for urban and 3/24 for rural shops and booths. he shops and booths of licensees who refused this offer were disposed of by auction. The licensees paid $\frac{1}{4}$th of the annual tree-tax for the period. For the period subsequent to this all toddy shops and booths with the exceptions mentioned below, were auctioned for the remaining 9 months (November 1937 to July 1938) and 3/4th of the annual tree-tax was charged to the licensees, provided the trees tapped were the same as those tapped during the first three months (Government Resolution, Revenue Department, No. 6878/33, dated 6th July 1937).

The shops and booths in (1) Jambusar and Wagra Talukas of the Broach and Panch Mahals District, (2) Shevgaon and Newasa Talukas of the Ahmednagar District, (3) Ankola and Kumta Talukas of the Kanara District were auctioned for five months only from November 1937 to March 1938. Those in Ahmedabad City were auctioned for six months from November 1937 to April 1938.

If in disposal by auction, there were no bids, or the bids offered were inadequate, Collectors were instructed then to dispose of the licenses by tender or negotiation (Government Resolution, Revenue Department, No. 5615/33, dated 6th January 1937).

(3) The monthly instalment system for the recovery of license fees of country spirit and toddy shops and booths, sanctioned experimentally for the Town and Island of Bombay, was continued for 1937-38 (Government Resolution, Revenue Department, Nos. 6378/33, dated 25th January 1937 and 6878/33, dated 6th July 1937) and that sanctioned for the mofussil districts in respect of Excise licenses of all classes except foreign liquor and toddy for 1936-37 was continued for a further period of two years from 1st April 1937 (Government Resolution, Revenue Department, No. 3740/33, dated 25th January 1937).

(4) The experimental reduction in the limit of possession, sale and transport of country spirit from three bottles to one bottle was continued in :—

(*a*) the Municipal, Cantonment and notified areas of the Ahmedabad (except Ahmedabad City), Kaira, Ahmednagar, Nasik and Kolaba Districts ;

(*b*) the Municipal and other urban areas of the West Khandesh District ;

(*c*) the Municipal areas of the Jalgaon, Amalner and Chalisgaon Talukas of the East Khandesh District ; and

(*d*) the urban areas of the Kanara and Dharwar Districts ;

and that from six bottles to three in the rural areas of the Kanara and Dharwar Districts.

The experimental reduction in the limit of possession, sale and transport of country spirit from three bottles to one in the urban and notified areas of the Bijapur District was discontinued and the former limit of three bottles restored.

The limit of possession, sale and transport of country spirit was reduced from three bottles to one in the urban areas and from six bottles to three in the rural areas of the Sholapur District (Government Resolution, Revenue Department, No. 6515/33, dated 6th January 1937).

The limit was also reduced from six bottles to two bottles in the Shahapur and Murbad Talukas, and the Wada and Mokhada Pethas

of the Thana District and in the Jawhar State (Government memorandum, Revenue Department, Nos. 6253-C/33/23664, dated 21st January 1937 and 6253-C/33, dated 8th February 1937).

(5) The experimental closing hour of 9 p.m. of country spirit shops in Ahmedabad City was continued (Government Resolution, Revenue Department, No. 5615, dated 6th January 1937).

(6) The following changes in the strength of country spirit were sanctioned during the year.

Ahmedabad.—The sale of 25° U.P. and 30° U.P. was discontinued at all shops, except at the five border shops of Adalaj, Bhuvaldi, Wanch, Talod and Modasa which were allowed to sell 25° U.P. in addition to 40° U.P. and 60° U.P.

Panch Mahals.—The sale of 25° U.P. and 60° U.P. was sanctioned at the thirteen border shops of (1) Shehere, (2) Timba, (3) Jhalod, (4) Kalol, (5) Malav, (6) Derol Station, (7) Jantral, (8) Halol, (9) Champaner, (10) Vaswel, (11) Kanjri, (12) Shivrajpur and (13) Adadra, and the remaining shops were restricted to the sale of 40° U.P. and 60° U.P. only.

Surat.—The sale of 30° U.P. and 60° U.P. was sanctioned experimentally throughout the District except in Surat City where the strengths allowed were 30° U.P. and 40° U.P.

Thana.—The strength experimentally raised from 40° U.P. to 30° U.P. was restored to 40° U.P. as an experiment.

Ratnagiri.—30° U.P. at the six shops of (1) Pachal, (2) Khasepatan, (3) Kasarda, (4) Ghonsari, (5) Phonda and (6) Belve on the Kolhapur State border was abolished and 40° U.P. substituted for it.

Kanara.—The sale of 30° U.P. in Supa Peta and 40° U.P. and 60° U.P. in the rest of the District was sanctioned experimentally for the year.

Dharwar.—The sale of 40° U.P. and 60° U.P. only was sanctioned experimentally throughout the District.

Bijapur.—The sale of 30° U.P. and 60° U.P. was sanctioned experimentally throughout the District.

Belgaum.—The sale of 30° U.P. and 60° U.P. was sanctioned experimentally throughout the District, except at the Kankumbi shop which was allowed to continue to sell 25° U.P. only.

Sholapur.—The sale of 30° U.P. and 60° U.P. was sanctioned experimentally at all the border shops except at Kem, Ula and Kondi which were allowed to sell only 40° U.P. and 60° U.P.

Satara.—The experimental raising of the strength from 40° U.P. to 30° U.P. in the Talukas and States sanctioned in Government Resolution, Revenue Department, Nos. 9628/28, dated 16th January 1933, and 1142/33, dated 12th December 1933, was continued and all the shops in these areas, as well as the nine border shops selling 30° U.P. were allowed to sell 60° U.P. in addition.

Poona.—The sale of 30° U.P. at the Ambegaon shop was abolished and 40° U.P. substituted for it.

Ahmednagar, Nasik, East Khandesh and West Khandesh.—The sale of 25° U.P. and 30° U.P. was abolished experimentally and the sale of 40° U.P. and 60° U.P. introduced throughout these Districts except the Nawapur Petha and part of the Nandurbar Talukas of the West Khandesh District.

The existing strengths, 25° U.P. and 60° U.P. of Masala spirit, were continued, either strength or both, being supplied according to local demand (Government Resolution, Revenue Department, No. 5615/33, dated 6th January 1937).

(7) The following rates of still-head duty were sanctioned during the year.

Ahmedabad.—A uniform rate of Rs. 3-12-0 per proof gallon was sanctioned for the whole of the District except for Ahmedabad City and 6 miles round and the Daskroi Taluka.

Kaira.—A uniform rate of Rs. 3-12-0 per proof gallon was sanctioned for the whole of the District.

Thana.—The rate for 40° U.P. was fixed in proportion to that on 60° U.P. throughout the District, except in Wada and Mokhada Pethas, Shahapur and Murbad Talukas and the Jawhar State, where the rates were reduced by 50 per cent. (Government Memoranda Nos. 6253-C/33/23664, dated 21st January 1937 and 6253-C/33, dated 8th February 1937).

Ratnagiri.—The rates were restored to those prevailing in 1933-34, viz., Rs. 4-8-0 per bulk gallon of 40° U.P. and Rs. 3-0-0 per bulk gallon of 60° U.P. (i.e. Rs. 7-8-0 per proof gallon).

Kolaba (except Sugwa Range), Kanara, Dharwar, Belgaum, Bijapur, Satara, Nasik (except Peint Mahal), East Khandesh and West Khandesh (except Nawapur Petha and part of Nandurbar Taluka).—The experimental reductions in the rates in these Districts sanctioned in Government Resolution, Revenue Department, No. 9628/28, dated 16th January 1933 and 1142/33, dated 12th December 1933 were continued.

Poona.—The rate for the Ambegaon shop was reduced to Rs. 7-8-0 per proof gallon.

Sholapur.—The rate for all border shops and shops in illicit distillation areas was fixed at Rs. 9-11-0 per proof gallon and that for the rest of the District was continued at Rs. 11-4-0 per proof gallon.

Ahmednagar.—The reduced rate of Rs. 7-8-0 per proof gallon for the Kopergaon shop was made permanent and the rates for the Pathardi shop and the Ankola Taluka were reduced to Rs. 7-8-0 per proof gallon as an experimental measure.

Wherever 40° U.P. was sanctioned in place of 25° U.P. and 30° U.P., the duty on 40° U.P. was fixed in proportion to that on 60° U.P. or where 60° U.P. was not sold, the duty on 40° U.P. was reduced in proportion to that on the higher strength. (Government Resolution, Revenue Department, No. 6515/33, dated 6th January 1937.)

(8) The revised rates of tree-tax on toddy producing trees sanctioned in Government Resolution, Revenue Department, No. 890/28, dated 12th June 1933, were made permanent. (Government Resolution, Revenue Department, No. 6878/33, dated 6th July 1937.)

The rate of tree-tax in the Akrani Mahal of the West Khandesh District was reduced to Re. 1 from 1st August 1937. (Government Resolution, Revenue Department, No. 890/28, dated 14th June 1937.)

(9) The rationing of toddy trees was abolished in the Ratnagiri District. (Government Resolution, Revenue Department, No. 5615, dated 6th January 1937.)

(10) The experimental reduction in the limit of possession, sale and transport of denatured spirit from six bottles to two in the Pen and Panwel Talukas and five gallons to two bottles in the rest of the Kolaba District, and five gallons to three bottles throughout the Belgaum District, sanctioned in Government Resolution, Revenue Department, Nos. 2741/33, dated 21st December 1934 and 4187/33, dated 16th January 1936) was continued. The limit was also reduced from 1 gallon to 3 bottles in the Halyal Taluka of the Kanara District and from five gallons to two bottles in the Kalyan, Bhiwandi, Shahapur and Murbad Talukas and Wada and Mokhada Pethas of the Thana District and from 5 gallons to one gallon in the rest of the Thana District. (Government Resolution, Revenue Department, No. 5615/33, of 6th January 1937.)

(11) The experimental reduction in the limit of possession, sale and transport of charas from 3 tolas to one tola in Ahmedabad City was made permanent. (Government Resolution, Revenue Department, No. 5615/33, dated 6th January 1937.)

(12) The cost price of opium supplied from the Ghazipur Factory to Indian States was fixed at Rs. 19-7-0 per seer for 1937–38. (Government Resolution, Revenue Department, No. 3746/24, dated 24th November 1936.)

(13) The fixed fee system with maximum selling prices for the Sugwa Range of the Kolaba District and the Dohad and Jhalod Mahal of the Broach and Panch Mahals District, sanctioned in Government

Resolution, Revenue Department, No. 3326-C/33, dated 5th February 1936 and Government Memorandum, Revenue Department, No. 3202-C/33, dated 27th February 1936, was continued for one year. (Government Memorandum, Revenue Department, Nos. 3326-C/33, dated 21st January 1937, 3302-C/33, dated 7th January 1937.)

The fixed fee system with maximum selling prices was also extended to the—

(1) Peint Mahal of the Nasik District;

(2) Nawapur Petha and part of Nandurbar Taluka of the West Khandesh District; and

(3) Godhra and Kalol Talukas and Halol Mahal of the Broach and Panch Mahals District,

with effect from 1st November 1937 to 31st March 1939. The strengths of country spirit and the rates of still-head duty sanctioned for these three areas were as follows :—

	Strength.	Rates of still-head duty per bulk gallon.
		Rs. a. p.
(1)	40° U.P.	2 14 0
	60° U.P.	1 12 0
(2)	40° U.P.	1 4 0
	60° U.P.	0 8 0

		Rural.	Urban.
		Rs. a. p.	Rs. a. p.
(3)	60° U.P.	0 8 0	0 10 0
	40° U.P.	0 14 0	1 0 0
	25° U.P.	1 5 6	1 14 6

(Government Memoranda, Revenue Department, Nos. 3358-C/33, dated 22nd October 1937 and 3302-C/33, dated 22nd October 1937, 6065-C/33, dated 22nd October 1937.)

(14) The discontinuance of the system of rationing of trees allotted to toddy shops sanctioned in Government Resolution, Revenue Department, No. 5372/33, dated 18th June 1936, was continued for two years more from 1st August 1937. (Government Resolution, Revenue Department, No. 6878/33, dated 6th July 1937.)

(15) The concession of tapping trees in one District for transport of toddy for sale in another District was continued (*vide* Government Resolution, Revenue Department, No. 6878/33, dated 6th July 1937).

(16) The levy of license fee on toddy trees tapped for domestic consumption in the Patan Taluka and Shirola Petha of the Satara District was abolished. (Government Resolution, Revenue Department, No. 6878/33, dated 6th July 1937.)

(17) A transfer fee of Rs. 2 for change of site or name in the case of D. D. License No. 1 and Re. 1 in the case of D. D. License No. 2 was levied. (Government Notification, Revenue Department, No. 375/33, dated 24th January 1938.)

(18) Kaira District and Panch Mahals Sub-Division of the Broach and Panch Mahals District were separated from the Ahmedabad Division, and a new Division known as Kaira Division was formed with headquarters at Godhra, with effect from 1st May 1937 (*vide* Government Resolution, Revenue Department, No. 7479/28, dated 28th October 1936 and Government Memorandum, Revenue Department, No. 7479-C/28, dated 3rd April 1937).

(19) The Bonded Liquor Warehouse at Mundhwa was transferred to Poona from 1st July 1937.

(20) The Excise Department undertook as an experiment the departmental collection of mhowra flowers in the Nawapur Petha and Nandurbar Taluka of the West Khandesh District. (Government Resolution, Revenue Department, No. 8146/33, dated 5th March 1938.)

2. In the body of the report all statistics of consumption and revenue relate to British Districts only.

CHAPTER II.

Country Spirit.

3. *Sale Strengths.*—The sale strengths prescribed for country spirit were the same as in the previous year, viz. 25° U.P., 30° U.P., 40° U.P., and 60° U.P. The sale of 25° U.P. or 30° U.P., was allowed at shops near the borders of Indian States and in certain areas to control illicit distillation and illicit importation. The policy of discouraging the consumption of strong spirit by restricting a certain number of shops in each district to the exclusive sale of weak spirit was continued in places where such a policy had proved successful.

4. *Receipts from Still-head Duty.*—The revenue from still-head duty increased to Rs. 94,46,214 [Rs. 91,20,275] (Imperial Return I column 2) due to the large issues of country spirit in some districts, especially in West Khandesh, Surat, Thana, Nasik, Dharwar and Ahmedabad.

5. *License Fees.*—Receipts from license fees for the right of retail vend of country spirit at shops fell to Rs. 59,96,956 [Rs. 64,06,420]. The decrease was due to lack of competition at the auctions in most districts. In the districts of Kaira, Kolaba, East Khandesh, Ahmednagar and Thana there was some competition but this was more than counterbalanced by the absence of competition in other districts owing to adverse economic conditions. The decrease in the West Khandesh was due to the change in the system of disposal of shops in the Nawapur Petha and in part of Nandurbar Taluka with effect from 1st November 1937. Here 22 shops were auctioned for 6 months and were then given on proportionate license fees for the month of October 1937, and on nominal license fee for 5 months commencing from 1st November 1937, instead of being auctioned as usual for the whole year. The big drop in the Ahmedabad District was due to the fact that during the year 1937-38 no advance

collections on account of license fees were made from the Ahmedabad City and 8 adjoining country liquor shops as it was decided to declare Ahmedabad City a "Dry Area" with effect from 19th May 1938 and therefore the shops were continued to the old licensees on payment of fees calculated on the actual issues of country liquor from the warehouse.

6. *Revenue and Consumption in the Akrani Tract.*—The country spirit arrangement in the Akrani continued in the charge of the Forest Department. Liquor was supplied by the small departmental Distillery at Dhadgaon and sold by departmental shopkeepers at a fixed price of annas 4 a bottle. The sale proceeds of spirit in the area amounted to Rs. 63,747 [Rs. 60,326] showing an increase of Rs. 3,421. The consumption of liquor, which is issued at one strength only viz. 60° U.P., increased to 42,498 bulk gallons [40,218] due partly to improved road communications which assisted the movement of crops to town markets with consequent better prices and partly to the construction of roads and other works by Government which provided additional employment for a number of the inhabitants. The output of the Dhadgaon Distillery fell short of the demand, and 3,762 bulk gallons of 60° U.P., liquor manufactured at the Nasik Distillery had to be imported, part of the way by head loads, for issue to shops in the Akrani.

7. *Working of the Contract Supply System.*—Since 1st April 1929 with one exception there has been no contract supply system in any part of the Province, and all liquor with three exceptions is supplied by the Government Central Distillery at Nasik Road through its departmental local warehouses. The three exceptions are :

(1) The Akrani which as noted above is supplied from the Dhadgaon Government Distillery ;

(2) The manufacture at Chowka in the Ratnagiri District of Kaju liquor for supply to the Malwan warehouse ; and

(3) An outstill shop at Redi which provides toddy spirit to meet competition of cheap liquor in adjoining Goa territory.

8. *Working of the Mhowra Flowers Act.*—This was the eighth year of the extension of Section 18-B of the Bombay Abkari Act relating to Mhowra flowers to the whole of the Province of Bombay.

Eight licenses for the retail sale of mhowra flowers were granted in the Panch Mahals Sub-Division of the Broach and Panch Mahals District during the year. The grant of permits for the possession of mhowra flowers was restricted to *bona fide* trade and industrial purposes. The arrangement whereby licenses, passes and permits are issued only by Excise Officers under the control of Superintendents of Excise, continued to work satisfactorily. The extension of the provisions of Section 18-B of the Bombay Abkari Act to the whole Province has helped to control illicit traffic in mhowra flowers and to check illicit distillation. The number of cases of illicit possession of mhowra flowers detected during the year under report was 518 [729]. In the Ahmedabad, Kaira, Broach, the Panch Mahals, Surat, Thana, Kolaba, Poona, Nasik, West Khandesh and East Khandesh Districts the number of cases was respectively 72,

106, 2, 120, 0, 58, 30, 12, 19, 50 and 49 in 1937-38 compared with 88, 97, 2, 107, nil, 148, 18, 2, 53, 100 and 114 in 1936-37, the decrease is due to the restrictions imposed by the Act becoming more widely known. The arrangements made in the previous years to purchase as much as possible of the Province's produce of mhowra flowers even at somewhat higher rates than those paid for the produce of Indian States, were continued. Special district contracts were granted for the supply of mhowra from the Panch Mahals, Ahmedabad, Kaira, West Khandesh, Thana and Nasik districts to the Government Central Distillery, Nasik Road. The right of collection of mhowra in the Government forests of the Nasik and West Khandesh districts was again purchased by this Department from the Forest Department, in order to facilitate the grant of local contracts for their collection and supply. The Forest Department made departmental arrangements for the collection and supply of mhowra flowers from Peint Mahal of the Nasik District. To reduce the supplies available for illicit distillation, a scheme for the departmental collection of mhowra flowers in the Nawapur Petha and Nandurbar Taluka of the West Khandesh District was started from 15th March 1938. A rate of Rs. 1-4-0 per maund was paid to the Bhils and Mavchis who brought in mhowra flowers and collections were satisfactory. Fuller comment must however be reserved for next year's report.

9. *Country spirit shops.*—The number of shops for the retail vend of country spirit decreased to 2,032 [2,131].

10. *Advisory Committees.*—The various Excise Advisory Committees in the Province held 747 meetings at which 1,021 recommendations were made. Of these 811, i.e. 79 per cent., were accepted. The rejected recommendations related, in most cases, to the closure of shops of which the retention was deemed necessary, or to special hours of sale for shops in particular areas.

10-A. *Opening and closing hours.*—The opening hour of sale was 10-30 a.m. as in the previous year. The closing hour remained the same as in the previous year, viz. 8–30 p.m., everywhere, with the exception of :

(*i*) The Cities of Bombay and Ahmedabad ;

(*ii*) The Bandra Municipal and Santa Cruz Cantonment areas where it was 9 p.m.

11. *Consumption.*—Appendix "A" column 11, shows in terms of proof gallons the sale of country spirit at shops. There was an increase of 90,820 proof gallons, or about 8·7 per cent. over the previous year. There was an increase in consumption in the Ahmedabad, the Panch Mahals, Surat, Thana, Bombay Suburban District, Bombay. Kolaba, Kanara, Dharwar, Satara, Ahmednagar, Nasik, West Khandesh and, East Khandesh districts, the most noticeable being in Ahmedabad (3,763), the Panch Mahals (24,614), Surat (6,691), Thana (4,530),

Bombay (15,083), Nasik (3,547) and West Khandesh (36,275). The increase in Ahmedabad District was chiefly due to the lowering of selling rates by Ahmedabad City licensees owing to competition between two parties. The increase in the Panch Mahals and the West Khandesh District was due to the introduction, with effect from 1st November 1937, in certain parts of these districts, of special Excise arrangements under which the rates of still-head duty were reduced and the shops disposed of for fixed fees with fixed selling prices. The increase in the Surat, Thana and Nasik districts was due to competition among the licensees and consequent reduction in the selling prices of liquor. The reason for increase in Bombay was the return to normal conditions after the riots in 1936–37. The most noticeable decreases occurred in the Broach (2,281) and the Ratnagiri (3,745) districts. The decrease in the former is attributed to the high selling rates charged by the licensees and in the latter to the increased still-head duty rates and consequent high selling prices of country spirit.

The total ration for 1937–38 was 17,69,342 proof gallons. The consumption for the whole Province was about 63 per cent. of the ration.

12. *Temperance activities.*—No special temperance activities came to notice.

13. *Administration of Distilleries and Warehouses.*—One Central Distillery and 33 Warehouses were maintained. The issue to retailers in British districts of duty-paid spirits amounted to 11,18,948 proof gallons (exclusive of 17,134 proof gallons issued from the Government Distillery at Dhadgaon and 1,677 proof gallons issued from the out-still at Redi) against 10,35,938 proof gallons in the previous year.

The seasonal contract distillery at Chowka in the Ratnagiri District opened in the year 1934–35 for the manufacture of Kaju liquor had an outturn of 2,088 L.P. gallons [2,259] from which 2,060 L.P. gallons were issued from the Malwan Warehouse to shops in Vengurla Petha and Malwan and Deogad talukas.

14. *Retail sale in excess of the prescribed limit.*—Permits for the sale of country spirit in excess of the prescribed limits on special occasions were granted in all the districts except Kaira, Bijapur, Sholapur, Satara, Poona, Ahmednagar and Nasik for the following quantities :—

	1936–37.	1937–38.
	B. G.	B. G.
25° U.P.	96	76
30° U.P.	626	303½
40° U.P.	158	85½
60° U. P.	3,671	4,131⅛
25° U.P. Masala	..	7
40° U.P. Masala	23	..

CHAPTER III.

TODDY.

15. *Revenue.*—The revenue under this head derived from (1) tree-tax on trees tapped for toddy and (2) license fees for the retail sale of toddy, decreased to Rs. 66,45,578 [Rs. 70,99,655].

16. *Tree-tax.*—Receipts from tree-tax amounted to Rs. 22,76,745 [Rs. 24,66,299].

As changes in the Excise policy were under consideration toddy shops and tree-foot booths were disposed of twice during the year under report, first for the period of 3 months ending 31st October 1937 and thereafter for the remaining period of the toddy year. Only $\frac{1}{4}$th of the annual tree-tax was charged for the trees tapped during the three months ending 31st October 1937.

The decrease in the tree-tax revenue was mainly due to the fall in the tree-tax receipts in the Surat District where a very large number of trees were tapped during the first three months on payment of $\frac{1}{4}$th of the annual tree-tax. In spite of this concession the licensees seem to have lost money on account of rains during this period, and were therefore, reluctant to take shops and booths for the next nine months. The result was that 18 shops and a number of booths remained undisposed of and there was a decrease in the number of trees tapped. Thus in spite of the increase in the total number of trees tapped during the year under report the tree-tax revenue dropped considerably.

17. *License fees.*—The realizations from license fees amounted to Rs. 43,68,833 [Rs. 46,33,356]. The decrease of Rs. 2,64,523 was due partly to many shops and booths remaining closed in the Surat District and partly to a general lack of competition at the auctions in several districts of the Province.

18. *Trees licensed for tapping.*—The number of trees licensed to be tapped for toddy during the year under report and in the previous year is given below :—

Year.	Cocoanut.	Brab.	Date and wild palm.	Total.
1936-37	48,089	19,836	377,048	444,973
1937-38	50,001	17,625	409,779	477,405
Difference	+1,912	−2,211	+32,731	+32,432

The increase in the number of trees tapped during the year under report is, as explained in paragraph 16, not reflected in increased tree-tax.

19. *Toddy licenses.*—The licenses granted during the year under report and in the previous year were as follows :—

Year.	Domestic consumption.	Tree-foot booths.	Shops.
1936–37	7,911	3,279	1,279
1937–38	6,729	3,278	1,274
Difference	— 1,182	—1	—5

The decrease in the number of domestic consumption licenses was due to the fall in demand for such licenses in the Panch Mahals Sub-Division on account of the reduced price of liquor in the Godhra, Kalol and Halol talukas where the fixed fees system had been introduced. Five toddy shops and one tree-foot booth were closed during the year under report.

In the Town and Island of Bombay 43 tree-foot booths and 1 toddy shop were closed from 1st November 1937 as a step towards the policy of prohibition.

20. *Consumption.*—An increase of 5,82,193 gallons in the sales of toddy was reported, but the figures of consumption of toddy are definitely not to be relied on. The number of trees tapped is a better indication of relative consumption.

With a view to ensure the supply of fresh toddy to the public, transport of toddy from one district to another was permitted subject to the condition that the toddy should reach its destination within 12 hours of its being drawn. Excise Officers not lower in rank than a Sub-Inspector were empowered to destroy any toddy which in their opinion was unfit for human consumption.

The abolition of rationing of trees to shops has helped to provide a purer and cheaper supply of toddy and to minimise the temptation of adulteration with harmful ingredients. The procedure of paying surprise visits to toddy shops and booths to take samples of toddy for analysis was continued and during the last six months of the year 639 samples were taken of which 11 were found to contain Chloral Hydrate. Licensees whose toddy was found to have been adulterated were severely punished.

These measures appear to have greatly checked adulteration of toddy with deleterious substances. The addition of e.g. sugar and water cannot however be detected.

In Bombay City two tree-foot booths were cancelled for showing false receipts and sales in the account books. The reported increase in the consumption, however, is in consonance with the view that toddy, due to its cheapness, is largely taking the place of country liquor among the poorer classes in a number of districts.

20-A. *Retail sale permitted in excess of prescribed limit.*—Permits for the sale of toddy in excess of the prescribed limits are granted on special occasions, and 175, 552, 3,823, 6,669, 10, 863 and 1,741 gallons

were sold under such permits in Ahmedabad, Broach, Surat, Thana, Dharwar, Sholapur and West Khandesh Districts respectively.

21. *Manufacture of Gul.*—The All-India Village Industries Association was permitted under special rules, to tap 60 or less toddy trees at each of the six centres opened in the Bombay Suburban, Surat, Kolaba, Thana, Belgaum and Kanara Districts for imparting instruction in the manufacture of gul from sweet toddy.

In the Broach and Panch Mahals District a special license was granted, to tap 50 trees free of duty, in order to carry on experiments for the manufacture of gul from sweet toddy.

In the Kanara District 14 licenses were granted for the manufacture of gul against 8 in the previous year, and the number of trees tapped free of duty under these licenses during the year under report was 14,286.

It may be possible to estimate the prospects of this industry by next year.

CHAPTER IV.

Foreign Liquors (Potable and Non-potable including those of Indian Manufacture.)

22. *Revenue.*—The revenue under this head chiefly consists of (1) duty on Indian made liquors, (2) license fees for the sale of such liquors as well as imported liquors, and (3) vend (pass) fee on foreign liquors :

(*a*) imported at the port of Bombay; or

(*b*) imported into the Province of Bombay from other parts of British India and Indian States and foreign possessions, or

(*c*) manufactured in the Province. During the year under review, the revenue under (1) amounted to Rs. 11,06,066 [10,52,143] (columns 11, 14, 18 and 19 of Imperial Return I). The increase was due to increase in the consumption of Indian made foreign liquors generally.

The revenue under (2) and (3) increased to Rs. 22,24,079 [Rs. 20,40,486] (columns 12, 15, 20 and 21 and 21(a) of Imperial Return I).

23. *Imports and consumption of foreign liquor.*—The imports of foreign liquors into Bombay City by sea, compared with those of the previous year, were as follows :—

Year.	Fermented liquors (liquid gallons).	Wines (liquid gallons).	Potable spirits. (liquid gallons).	Denatured and perfumed spirits (liquid gallons).
1936–37	13,34,751	50,581	1,15,677*	2,05,110
1937–38	13,50,204	51,719	1,20,278†	2,49,070
Difference	+15,453	+1,138	+4,601	+43,960

* Includes 5,426 proof gallons and 299 bulk gallons of liqueurs.

† Includes 5,400 proof gallons and 319 bulk gallons of liqueurs.

Exports to other Provinces were made from these imports, Bombay being a distributing centre for almost the whole of India. The following table gives statistics of sales in the Province, of foreign liquor in the year under report, compared with those of the previous year (Imperial Return IV, columns 9, 10, 11, 12, 13 and 15) :—

Year.	Fermented liquors, Bulk gallons.	Wines, Bulk gallons.	Potable spirits, Bulk gallons.	Non-potable defatured and perfumed spirits, Bulk gallons.
1936–37	9,46,440	29,749	1,55,152	2,87,945
1937–38	9,81,087	29,791	1,59,353	3,13,305
Difference	+34,647	+42	+4,201	+25,360

The increase in consumption of all sorts of potable foreign liquors was, mainly due to the improved conditions of trade in the Town and Island of Bombay, where the sales of beer increased by 33,000 bulk gallons and that of spirits by 3,600 gallons. The large increase of denatured spirit was due to its greater use in arts and industries as well as for domestic purposes.

24. *Canteen tenant licenses.*—The number of canteen tenant licenses issued during the year increased to 34 [31].

25. *Spirituous medicinal and toilet preparations.*—Six firms in Bombay continued to manufacture spirituous medicinal and toilet preparations in bond for the whole of the year while 2 firms in the mofussil discontinued such manufacture during the year, after working for some time. The concessional rate of duty of Rs. 5 per proof gallon was levied on purely medicinal preparations and a rate of Rs. 17–8–0 per proof gallon on toilet preparations as against the full rate of Rs. 25–10–0. The total quantity of rectified spirit used in the manufacture of spirituous medicinal and toilet preparations in bond was 34,690 proof gallons [31,267 proof gallons]. Spirituous medicinal and toilet preparations were imported into Bombay from Calcutta, Baroda, Central Provinces, Cochin and Bansda States.

25-A. *Rectified spirits and medicated wines.*—The sales other than in bond of rectified spirit and absolute alcohol were 845 gallons [822] (*vide* column 14 of the Imperial Return IV). The quantity of rectified spirit obtained free of duty by the Government Medical Stores, Bombay, from the Government Central Distillery, Nasik Road, was 24,875 proof gallons [24,830].

No accounts of medicated wines are required to be kept and so column 16 of the Imperial Return IV is blank.

26. The number of licenses for the sale of foreign liquors fell to 3,267 [3,366]. The decrease was mainly due to the decrease in the Temporary Refreshment Stall and all other special retail rectified spirit and medicated wines licenses (*vide* columns 7, 8, 24 and 26 to 29 of the Imperial Return III).

There was an increase of 2 licenses in the case of malt liquor and 18 in the case of denatured spirit licenses (*vide* columns 21 and 30 of Imperial Return III).

During the year under report 46 [60] licenses were issued for the manufacture of perfumed spirits and 16 [13] licenses for the manufacture of flavouring essences.

CHAPTER V.

Intoxicating Drugs other than Opium.

27. *Cultivation and outturn of Ganja.*—There was no cultivation of ganja this year as the balance of the previous year's stock was sufficient to meet all requirements.

28. *Issues from warehouses.*—The issues of hemp drugs during the year 1936–37 and those for the year 1937–38 are contrasted below :—

	1936–37.			1937–38.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Issues for sale in the Province of Bombay.	713	205	158	702	199	135
Export to Indian States ..	49	22	6	46	26	7
Export to other Provinces ..	9	..	..	2	..	..
Export to foreign countries ..	11	..	..	9	..	..

29. *Consumption.*—The following statement shows the consumption of hemp drugs (including charas) during the year compared with that of the previous year :—

Year.	Ganja.	Bhang.	Charas.
	Seers.	Seers.	Seers.
1936–37	25,478	8,107	6,238
1937–38	24,527	7,660	5,424

The most noticeable decrease in the consumption of ganja was in Bombay, Sholapur, Ahmedabad, Surat and East Khandesh Districts. The decrease in the Sholapur, Surat and East Khandesh was due to high selling prices

charged by the licensees and the reduced purchasing capacity of the people. The licensees of Bombay City and Ahmedabad District combined for some time and raised the prices of ganja, bhang and charas with the result that sales of these drugs dropped considerably. On the other hand sales of ganja in the Dharwar and Ahmednagar Districts showed an increase owing to competitive selling prices. Consumption of ganja and bhang in other districts was fairly steady.

30. *Revenue.*—The revenue from intoxicating drugs is derived from :—

(1) quantitative duties on (*a*) issues from warehouses and (*b*) imports from other provinces ; and
(2) license fees.

The duty and license fees amounted to Rs. 10,65,215 [11,39,426] and Rs. 6,71,163 [6,72,529] respectively.

31. *Vend Licenses.*—The number of vend licenses in the year under report was 775 [782]. Of these 21 were wholesale and 754 were retail. 4 shops were opened and 11 were closed during the year under report.

CHAPTER VI.

Dangerous Drugs.

32. *Vend Licenses.*—During the year under report, the number of licenses granted was as follows :

(1) 164 D. D. 1 licenses (for the manufacture, possession and sale otherwise than on prescription of manufactured drugs) ;
(2) 927 D. D. 2 licenses (for the possession and sale on prescription of manufactured drugs) ;
(3) 267 D. D. 3 authorizations to approved practitioners (for the possession of coca derivatives for use in exercise of their profession, but not for sale).

33. *Imports and issues in the Presidency.*—The quantity of cocaine and its allied drugs imported during the year under report decreased to 12 lbs. 1 oz. 126$\frac{17}{20}$ grains (Avoirdupois standard weight), [16 lbs. 2 ozs. 274$\frac{1}{4}$ grains]. The quantity sold under licenses fell to 12 lbs. 10 ozs. 19$\frac{3}{4}$ grains [15 lbs. 4 ozs 228$\frac{1}{4}$ grains]. The statistics of cocaine transactions are given below :—

Stock on 1st April 1937.	Imports during the year.	Total.	Sales during the year.	Closing balance on 31st March 1938.
Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.
16 2 110$\frac{1}{5}$	12 1 126$\frac{17}{20}$	28 3 237$\frac{13}{20}$	12 10 19$\frac{3}{4}$	15 9 207$\frac{9}{20}$

34. *Cocaine Cases.*—Two cases [4] of illicit possession of cocaine were detected in the City of Bombay during the year under report. As far as can be judged illicit traffic in this drug is under control, due to the vigilance of the staff both of the Cocaine Area and Railway Lines. In the mofussil 4 cases [5] of illicit possession and 1 [2] of illicit sale were detected in the year under report.

CHAPTER VII.

OPIUM.

35. *Realizations from opium issued from Depots.*—Opium issued from Depots realised Rs. 11,03,153 as shown in the District Treasury Accounts *plus* a sum of Rs. 667, representing the gain on opium supplied to Zanzibar. Of this sum Rs. 2,89,914 represented the cost price paid to the Government of the United Provinces and the balance of Rs. 8,13,239 was the gain on sales. From the last figure, viz., Rs. 8,13,239 an expenditure of Rs. 5,800 representing the conveyance and packing charges of opium, has to be deducted. The net profit to Government thus amounted to Rs. 8,07,439 (inclusive of duty) [8,46,359].

36. *Sales in British Districts.*—The total issues in British Districts amounted to 14,697 seers [15,169 seers] (Column 17 of Imperial Return IV), and actual sales were, 14,675 seers [15,104 seers]. The decrease of 429 seers was due to a fall in consumption in all the Districts of the Presidency except Kaira, Nasik, Surat, Panch Mahals, Ratnagiri, Bombay and West Khandesh. This decrease is attributed mainly to high retail prices charged by licensees and to the poor economic condition of the people. In Bombay the increase of 57 seers is due to the restoration of normal conditions after the riots.

37. *License Fees.*—There was a decrease in the fees realised for retail vend in British Districts to Rs. 6,84,904 [Rs. 8,50,477] (column 26 of Imperial Return I). The appreciable difference in license fees is due to the opium licensees in Bombay having paid their license fees in April 1938 instead of March 1938 in which it is generally paid.

38. *Retail Shops.*—The total number of retail licenses was 783 [828] (Column 31 of Imperial Return III). One additional license was granted while the total number of licenses discontinued was 46.

39. *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 3,178 [3,864 seers]. (Col. of Appendix D.)

40. *Manufacture and issue in the Baroda State.*—The area under poppy cultivation in Baroda State was 249 acres 30 gunthas [242 acres and 3 gunthas]. The opium in hand at the commencement of the year was 34,396 seers and that manufactured during the year under report was 667 seers. The total issues to licensed dealers decreased to 3,024 seers [3,178]. The stock held at the end of the year was 31,747 seers exclusive of 292 seers loss by dryage.

41. *Total Excise Opium Revenue.*—The Excise opium revenue was Rs. 17,88,724 (inclusive of Rs. 667 gain on opium supplied to Zanzibar) [Rs. 19,90,559]. The decrease of Rs. 2,01,835 is partly due to the opium licensees in Bombay having paid their license fees in April instead of in March in which it is generally paid and partly due to fall in consumption.

42. *Consumption of opium for veterinary and quasi-veterinary use.*—The quantity of opium used for veterinary and quasi-veterinary purposes during the year was 45 lbs. 4 ozs. 0 drams and $5\frac{3}{4}$ grains [47 lbs. 12 ozs. 6 drams and 14 grains].

43. *Measures to check the administration of opium to children.*—The Bombay Presidency Health and Baby Week Association continued their activities of the previous year to warn mothers against the danger of administering opium to babies by means of lectures on infant welfare and health talks to mothers and by magic lantern slides and cinema films. The Association held 3 health exhibitions and 4 cinema shows in Bombay for the benefit of industrial workers. The aggregate attendance on these occasions was over 5,200. Attempts made to educate the mill workers to bring up healthy children by avoiding the harmful effects of opium are proving successful to some extent and the habit of administering opium to children seems gradually declining in Bombay City. In 231 cases opium drugging is reported to have stopped. The Chief Inspector of Factories, Bombay, reports that 541 children attended creches in Bombay in the year under report against 351 in the previous year. A strict watch was kept over the feeding of infants while at the creches by experienced matrons to see that opium was not administered in some form or other.

CHAPTER VIII.

Financial Results.

44. *Revenue.*—The gross realizations for the year (Imperial Return I) are contrasted below with those of the previous year :—

Item.	Realizations in		Increase.	Decrease.
	1936-37.	1937-38.		
	Rs.	Rs.	Rs.	Rs.
1. Country spirit ..	1,55,26,873	1,54,43,750	..	83,123
2. Country fermented liquor ..	70,99,655	66,45,578	..	4,54,077
3. Malt liquors ..	2,31,582	2,39,706	8,124	..
4. Wines and spirits (foreign spirits other than malt liquors, medicated wines and commercial spirits ..	22,97,181	24,94,540	1,97,359	..

Item.	Realizations in		Increase.	Decrease.
	1936-37.	1937-38.		
	Rs.	Rs.	Rs.	Rs.
5. Commercial spirits (including medicated wines) ..	5,63,866	5,95,899	32,033	..
6. Hemp drugs ..	18,11,955	17,36,378	..	75,577
7. Opium ..	19,90,559	17,88,724	..	2,01,835
8. Fines and forfeitures ..	23,189	25,030	1,841	..
9. Miscellaneous ..	68,247	75,440	7,193	..
10. Recoveries from Government Commercial Undertakings ..	26,53,898	28,39,677	1,85,779	..
Total ..	3,22,67,005	3,18,84,722	4,32,329	8,14,612
Total decrease ..	....	....	..	3,82,283

45. *Expenditure.*—Exclusive of (*i*) compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases (Rs. 5,28,190) and (*ii*) compensation (*a*) to the Bombay Municipality for loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (*b*) to the District Local Boards in the Province in lieu of one anna cess on Excise revenue which they were formerly allowed (Rs. 1,30,128) the expenditure for the year (Imperial Return II) was Rs. 31,08,406 [Rs. 32,93,488]. The decrease is mainly due to decreased expenditure under the heads "Contingencies and special charges other than rewards" (Rs. 95,451) and "Depreciation" (Rs. 83,259). The figures of expenditure include the price paid to the Government of the United Provinces for opium supplied to the Department and the charges for Excise Establishment in Collectors' offices paid by book adjustment to the head "22, General Administration". The cost of opium is fully recouped from the sale proceeds of opium. The gross expenditure this year, including the compensation shown at (*i*) and (*ii*) above, amounted to Rs. 39,10,474 [Rs. 41,46,208]. If the item relating to the cost of opium is excluded, it being fully recouped in the sales to licensees and others, the gross expenditure would be Rs. 35,56,809 [Rs. 37,82,608] a decrease of Rs. 2,25,799. The decrease is due to a decrease in the expenditure under "Contingencies and special charges other than rewards", "Depreciation" and "Compensation paid to Indian States". The net revenue of the year, after deducting refunds (Rs. 1,85,876) and the gross expenditure (Rs. 39,10,474) from the gross revenue (Rs. 3,18,84,722) decreased by Rs. 1,51,235, i.e., from

Rs. 2,79,39,607 in the previous year to Rs. 2,77,88,372 in the year under report.

46. *Recovery of Excise Revenue by coercive process.*—Coercive processes had to be resorted to for the recovery of Excise revenue in all districts of the Province except Ahmedabad, Broach and Panch Mahals, Surat, Kaira, Sholapur and the Bombay Suburban District.

The details of the arrears outstanding, collections made during the year and the balance to be recovered will be found in columns 3, 6 and 10 respectively of Appendix "E" to this report. The total amount of arrears at the beginning of the year was Rs. 4,51,504. Out of this Rs. 2,01,865 were collected during the year under report and Rs. 15,138 were written off as irrecoverable. The net arrears at the end of the year including those for the previous year, amounted to Rs. 4,31,894, the chief arrears being in the districts of Bombay Suburban (Rs. 59,361), Kolaba (Rs. 54,421), East Khandesh (Rs. 45,171), Poona (Rs. 43,651), West Khandesh (Rs. 34,847), Ahmedabad (Rs. 34,092) and Broach (Rs. 24,939). The remissions and amounts written off increased to Rs. 15,138 [Rs. 14,126]. There has been a further decrease in the total arrears for collection at the end of the year, the balance due being Rs. 19,610 less than at the end of the previous year. This is largely the result of the successful working of the system of recovery of license fees by monthly instalments which had been introduced in the mofussil in the case of country liquor, hemp drugs and opium shops during the previous year.

CHAPTER IX.

Offences.

47. *Offences against the Abkari Law.*—The total number of cases detected was 7,124 [7,806]. Of these 6,773 [7,327] related to liquor, 344 [468] to hemp drugs and 7 [11] to cocaine. Details will be found in columns 8, 14 and 18 of Appendix "F".

48. *Liquor cases.*—The total number of liquor cases detected during the year under report shows a decrease of 554 cases compared with those of the previous year. The number of cases detected under "illicit distillation" shows a decrease of 416, the number of such cases detected during the year under report being 4,062 [4,478]. The decrease was mainly in the districts of Thana (221) and West Khandesh (179) and is probably due to:—

(1) the 50 per cent. reduction in still-head duty in Shahapur and Murbad talúkas, Wada and Mokhada Pethas and Jawhar State in the Thana District, and

(2) the introduction of special Excise arrangements in the more criminal parts of the West Khandesh District resulting in an increase in licit consumption in that District.

The number of cases of illicit distillation detected in the Town and Island of Bombay was 3 [6]. Cases under "illicit importation, exportation, and transportation" increased to 238 [232]. Those under "illicit possession" increased to 1,559 [1,554] and under "unlicensed sale" to 90 [64]. Those under "other miscellaneous offences" fell to 824 [999].

49. *Hemp Drugs cases.*—The number of cases relating to hemp drugs decreased to 344 [468]. The decrease was mainly in the districts of East Khandesh (80), Surat (16), Bombay (13) and Ahmedabad and West Khandesh (12 each). The decrease in East Khandesh was mainly due to the smaller number of petty cases of possession by Railway passengers of drugs in excess of the prescribed limit of import detected at the Bhusawal Railway Station.

The total quantity of charas seized in Bombay amounted to 27 lbs. 34 tolas and 8·5 grains [8 lbs. 11 tolas and 114 grains]. The disturbed conditions of the Town together with the raising of the price of charas brought about an increase in illicit import.

50. *Cocaine cases.*—Cases relating to cocaine decreased to 7 [11]. The cocaine traffic was mainly confined to Ahmedabad and Bombay where 5 [5] and 2 [4] cases were detected respectively. The total quantity of cocaine seized amounted to 1 tola and 51 grains [334 grains].

51. *Offences against the opium law.*—The number of opium cases detected in British Territory was 205 [258] (column 29, Appendix "F"). The number of cases of illicit possession detected in British Territory was 97 [104], and that of manufacture and illicit sale was 5 [25] and 15 [17] respectively. The number of cases of illegal import decreased to 59 [84]. One case of transport of opium was detected in the West Khandesh District during the year under report. There were no cases of illegal export or cultivation of opium during the year under report. The contraband opium seized in British Territory amounted to 45 seers, 12 tolas and 38½ grains [38 seers 79 tolas and 9¼ grains].

52. *Cases of Drunkenness.*—Convictions for drunkenness numbered 2,616 [2,154] (Appendix "G" columns 2 and 3). Of these 1,398 [1,066] occurred in Bombay City.

53. *The Excise Intelligence Bureau.*—The Excise Intelligence Bureau continued to compile and disseminate information regarding the movements and methods of inter-provincial smugglers and offences against the Excise, Opium and Dangerous Drugs Laws.

The Finger Print Branch of the Bureau received during the year 254 [335] finger impression slips of Excise offenders for identification and record. Previous convictions were traced in 26 [45] instances. At the close of the year the Branch had on its records finger print slips of about 35,200 excise convicts.

54. *Refresher Courses for Excise Officers and men in the Constabulary Staff.*—The following officers and men were put through the Refresher Courses during the year under report :—

	Division.	Number of officers put through the Refresher Courses.	Number of men put through the Refresher Courses.
1.	Khandesh	3	73
2.	Ratnagiri	1	8
3.	Bombay	..	15
4.	Kaira	2	33
5.	Nasik	4	39
6.	Poona	3	22
7.	Surat	..	21
8.	Thana	2	39
9.	Dharwar	..	21
10.	Belgaum	4	21
11.	Ahmedabad	..	42

CHAPTER X.

General Remarks.

55. *Revenue.*—The gross revenue showed a decrease of Rs. 3·83 lakhs. The items mainly responsible for this decrease were country liquor license fees (4·09), toddy license fees (2·65) from opium under cost price, duty (including gain on sales and license fees) (2·01), tree-tax (1·89) and hemp drugs (·76). These decreases were partly counter-balanced by increases under still-head duty (3·26), from foreign liquors under duty and license fees (2·37), and from the sale of spirits at the Nasik Distillery (1·77).

56. *Consumption.*—There was a general increase in the consumption of liquors. In the case of country spirit the increase of ·9 lakhs gallons (P. Gs.) was due partly to the return of normal conditions of trade in the Town and Island of Bombay and partly to the introduction of the fixed fee system in special areas of Panch Mahals and West Khandesh Districts. In these latter areas most, if not all, the increase is in substitution of illicit consumption, and does not indicate actual additional consumption of intoxicants.

Figures of consumption of toddy are, as has frequently been noticed, unreliable, but the increase reported as of 5·82 lakhs gallons, may be attributed to the abolition of rationing of toddy trees to shops and to the increased supervision exercised over the toddy trade by the Department.

The consumption of beer and spirits increased by 34,000 and 4,000 bulk gallons respectively. The Town and Island of Bombay is mainly responsible for the increase.

The increase in the consumption of fermented country and foreign liquor is largely due to part of the former country spirit demand being diverted for economic reasons to the cheaper beverages.

Opium sales fell by 429 seers mainly on account of high retail prices charged by licensees generally.

The sales of charas decreased by 814 seers, ganja by 915 seers and bhang by 447 seers. The decrease in consumption of these hemp drugs also was largely due to high retail rates.

The following statement shows the consumption of country spirit in 1929–30 and during the years 1933–34 to 1937–38 in the rural and urban areas :—

Area.	1929–30.	1933–34.	1934–35.	1935–36.	1936–37.	1937–38.
	P. Gs.	P. Gs.	P. Gs.	P. Gs.	P. Gs.	P. Gs.
Rural areas ..	568,067	416,738	442,835	463,487	477,171	544,283
Urban areas ..	720,840	629,374	603,589	576,710	563,101	588,809
Total ..	1,288,907	1,046,112	1,046,424	1,040,197	1,040,272	1,131,092

Fixed fee areas account for the increase in the rural areas whereas Bombay, Ahmedabad and Surat are responsible for the increase in the urban areas (Bombay + 15,000 proof gallons ; Surat + 45,000 proof gallons : Ahmedabad + 3,000 proof gallons=Total + 22,500 proof gallons).

57. *Fixed maximum prices.*—The experiment started last year in the Talukas of Dohad and Jhalod in Panch Mahals Sub-Division of the Broach and Panch Mahals District, and in the Sugwa Range of the Kolaba District of disposing of country liquor shops for a fixed fee with a condition imposed for a maximum retail selling price for country liquor was continued during the year. From 1st November 1937, the system was further extended to :—

the Godhra, Kalol and Halol Talukas of the Panch Mahals Sub-Division,

the Nawapur Peta and part of the Nandurbar Taluka of West Khandesh District, and

the Peint Mahal of the Nasik District.

The experiment appears to have justified itself by the much reduced number of illicit distillation, etc., cases detected in these areas this year, compared with those detected before the introduction of the special arrangements.

The following statement gives the maximum price of 60° U.P. liquor fixed for the various areas :—

		Price per bottle of 60° U. P. Rs. a. p.
Panch Mahals—		
From 1st April 1936—		
Dohad and Jhalod	Urban	0 8 0
	Rural	0 5 0
From 1st November 1937—		
Godhra, Kalol and Halol.	Urban	0 8 0
	Rural	0 5 0
West Khandesh—		
From 1st November 1937—		
Nawapur and part of Nandurbar Taluka ..		0 5 0
Nasik—		
From 1st November 1937—		
Peint Mahal		0 8 0
Kolaba—		
From 1st April 1936—		
Sugwa Range		0 6 0

58. *Excise Policy.*—During the year under report Government declared their policy of Total Prohibition which it is their ambition to enforce in 3 years. As a first step 1 toddy shop and 43 tree-foot booths in the Town and Island of Bombay were closed with effect from 1st November 1937. It was also decided to constitute the following "Dry Areas" wherein no shops for the retail sale of country spirit, toddy, potable foreign liquors including spirits, wines and beer would be allowed and where the sale of opium and hemp drugs would be permitted only to addicts producing certificates from Registered Medical Practitioners :—

I. *Rural Dry Areas*—

(*a*) Jambusar and Wagra Talukas of the Broach and Panch Mahals District ;

(*b*) Newasa and Shevgaon Talukas and Pathardi Mahal of the Ahmednagar District ; and

(*c*) Kumta and Ankola Talukas of the Kanara District.

II. *Urban Area*—

Ahmedabad City, Cantonment and 27 suburban villages (*vide* G. R., R. D., No. 982/24 of 28th January 1938).

The necessary preliminary arrangements for carrying the above into effect were undertaken in the year under report.

In view of the Session of the Indian National Congress at Haripura in Bardoli Taluka, all liquor and drugs shops in Bardoli and part of Mandvi Taluka were closed with effect from 18th February 1938 (*vide* G. R., R. D., No. 982/24, dated 12th February 1938) as a preliminary step to the declaration of Total Prohibition in this area at the expiry of the toddy year on 31st July 1938.

11 additional Sub-Inspectors and 114 constables were engaged during the year in order that they should be trained before the Prohibition measures actually came into force.

59. *Allegations of corruption.*—Six accusations of corruption against officers and subordinates of the Department were enquired into during the year. Of these two were found to be baseless, two were not proved, and one was still under enquiry at the end of the year. The remaining case related to a Sub-Inspector obtaining liquor from a licensee without paying for it. The charge was held proved and the officer was dismissed. Instructions were issued in compliance with Government Circular Memorandum P. and R. D., No. 1581/34, dated 25th August 1937 and no breach of these was brought to notice.

60. *Staff.*—The Department lost a most valuable officer by the retirement of Khan Bahadur A. S. Dalal, O.B.E., at the end of the year. Khan Bahadur Dalal had been Superintendent of the Government Central Distillery, Nasik, since its inception in 1922 and the remarkable success of the distillery has been largely due to his experience, knowledge and energy. Mr. G. U. Farrow a very experienced Superintendent also retired at the end of the year.

I regret to have to record the death of Mr. K. N. Wadia, Superintendent of Excise, Poona Division, who died of heart failure in August, while actually at work in his office.

Further I regret to have to record the death of Mr. Lovji Cama, Excise Sub-Inspector, Virar, who was murdered in the execution of his duty, while carrying out a raid for illicit liquor on the village of Narangi in the Thana District.

Officers of the Department have almost without exception worked very well in a year marked by changes in Excise Policy and by preparation for the introduction of Dry Areas in several Districts from 1st April 1938. It is impossible to bring to the notice of Government the names of all officers who have done well during the year, but I would mention however the good work done by Mr. H. G. Maclean, Superintendent of Excise, Ahmedabad Division, in organising the administrative preparations for the introduction of the Ahmedabad Dry Area, and the energy shown by Rao Saheb M. S. Navalkar, Superintendent of Excise, Thana Division, in dealing with a wide spread system of illicit distillation in Bhiwandi, Kalyan and Thana.

The subordinate staff of the Excise Department and constabulary did satisfactory work, and so many officers have shown good results in detection that it would be invidious to mention only a few individually. I would however particularly bring to notice the staff of the Commissioner's office which cheerfully shouldered a very greatly increased burden of work, until within measurable distance of a breakdown.

The following officers of the Department received honours during the year :—

J. L. Dias—

P. A. to Commissioner of Excise. I.S.O.

Rao Saheb A. G. Gokhale,

Supervisor, Process Section .. Rao Bahádur.

E. H. Udwadia—

Excise Inspector, Ahmedabad. Khan Saheb.

K. P. Thakraji—

Excise Inspector, Dhulia .. Khan Saheb.

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX A

APPENDIX

Statement showing the consumption of Country Spirit in proof (including Bombay City), (2) Rural areas and (3) the whole

Serial No.	District.	District headquarters town and towns of 10,000 population or over.			
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6
				Gallons.	Drams.
1	Ahmedabad	3	346,497	58,258	8·1
2	Kaira	6	96,938	10,848	5·4
3	Panch Mahals	2	51,120	16,443	15·4
4	Broach	2	45,759	12,207	12·9
5	Surat	3	182,750	33,482	8·8
6	Thana	4	71,657	13,612	9·1
7	Bombay Suburban ...	2	70,945	12,779	8·6
8	Bombay	1	1,161,383	287,829	11·9
9	Kolaba	1	6,460	1,750	13·0
10	Ratnagiri	4	54,556	7,254	6·4
11	Kanara	2	25,090	3,981	7·61
12	Dharwar	4	186,708	14,209	3·65
13	Belgaum	4	91,046	11,437	6·03
14	Bijapur	4	85,775	4,066	2·28
15	Sholapur	3	199,868	11,828	2·8
16	Satara	6	85,617	5,656	3·2
17	Poona	3	242,133	49,157	9·7
18	Ahmednagar	1	57,529	4,052	3·4
19	Nasik	3	94,362	6,892	3·5
20	West Khandesh	3	67,335	9,786	7·0
21	East Khandesh	9	176,067	11,193	3·1
	Total for 1937-38 ...	70	3,399,595	586,809	8·2
	Total for 1936-37 ...	70	3,399,595	563,101	7·9

A.

gallons and the rate per head of population in (1) Urban areas British Districts of the Bombay Province during the year 1937-38.

Rural areas (*i.e.* districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams L. P.
7	8	9	10	11	12
	Gallons.	Drams.		Gallons.	Drams.
653,271	6,799	0·5	999,768	65,057	3·1
644,712	10,814	0·8	741,650	21,662	1·4
403,406	41,497	4·9	454,526	57,940	6·1
288,411	12,589	2·1	334,170	24,886	3·6
562,793	65,489	5·6	745,543	98,971	6·4
764,968	55,361	3·5	836,625	68,973	3·9
108,579	18,196	8·0	179,524	30,975	8·3
.....	.....	.....	1,161,383	287,829	11·9
622,261	31,199	2·4	628,721	32,949	2·5
1,247,971	30,792	1·2	1,302,527	38,046	1·4
392,745	15,522	1·89	417,835	19,503	2·24
915,969	7,922	0·41	1,102,677	22,131	0·96
985,655	12,269	0·6	1,076,701	23,706	1·06
783,445	4,247	0·26	869,220	8,313	0·46
677,652	2,624	0·2	877,520	14,452	0·8
1,094,095	7,494	0·3	1,179,712	13,150	0·5
927,665	9,258	0·5	1,169,798	58,415	2·4
930,677	3,646	0·2	988,206	7,698	0·4
905,686	24,488	1·3	1,000,048	31,380	1·5
704,459	124,133 16,999*	9·6	771,794	133,919 *16,999	9·4
1,029,968	42,945	2·0	1,206,035	54,188	2·2
14,644,388	544,283	1·8	18,043,983	1,131,092	3·0
14,644,388	477,171	1·6	18,043,983	1,040,272	2·7

* In the Akrani outstill area.

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX A(*a*).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1937-38.

Serial No.	Towns.	Population.	Consumption of country spirit in terms of proof, 1937-38.		Actual realizations.		Total realizations, 1937-38.
			Total gallons.	Rate per head of population.	Still head duty.	Vend fee.	
1	2	3	4	5	6	7	8
			Gals.	Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	313,789	56,659	8·7	6,37,411	7,21,305	13,58,716
2	Viramgam ...	18,965	971	2·5	3,642	16,000	19,642
3	Kaira Town ...	6,834	813	5·7	3,214	11,600	14,814
4	Nadiad ...	34,584	4,663	6·5	21,499	56,000	77,499
5	Godhra Town ...	35,110	5,656	7·7	11,371	27,950	39,321
6	Broach City ...	34,200	10,234	14·3	99,625	51,501	1,51,126
7	Surat ...	150,966	29,795	9·5	2,88,583	99,714	3,88,297
8	Thana Town ...	21,816	3,369	7·4	32,843	36,800	69,643
9	Kalyan Town ...	21,618	3,520	7·8	27,158	32,950	60,108
10	Bandra Town ...	40,634	9,322	11·0	1,04,680	64,900	1,69,580
11	Kurla Town ...	30,311	3,457	5·4	39,486	21,980	61,466
12	Town and Island of Bombay.	1,161,383	287,829	11·9	36,89,072	21,12,496	58,01,568
13	Alibag Town ...	6,460	1,750	13·0	14,766	12,000	26,766
14	Ratnagiri Town .	17,320	1,131	3·1	8,483	5,250	13,733
15	Karwar Town ...	14,157	2,542	8·6	9,268	10,632	19,900
16	Dharwar City ...	40,904	2,794	3·3	31,764	14,600	46,364
17	Hubli Town ...	83,494	7,609	4·4	89,089	37,355	1,26,444
18	Gadag Town ...	45,399	3,474	3·6	39,444	10,210	49,654
19	Belgaum City and Cantonment.	49,599	8,545	8·3	75,760	30,700	1,06,460
20	Bijapur Town ...	39,747	2,137	2·6	20,749	12,845	33,594
21	Sholapur City and Cantonment and places ten miles round.	144,654	9,011	3·0	1,01,860	52,600	1,54,460
22	Barsi Town ...	25,754	1,575	2·9	16,042	13,749	29,791
23	Pandharpur Town.	29,460	1,242	2·0	13,343	12,334	25,677
24	Satara City and Cantonment.	26,379	2,698	4·9	30,524	20,881	51,405
25	Poona City and Cantonment.	215,384	44,555	9·9	4,97,242	2,45,759	7,43,001
26	Kirkee Cantonment.	16,302	3,794	11·2	42,570	19,500	62,070
27	Ahmednagar City and Cantonment.	57,529	4,052	3·4	45,585	45,000	90,585
28	Nasik City ..	45,744	4,741	5·0	42,971	49,000	91,971
29	Malegaon Town .	32,186	1,748	2·6	13,107	19,100	32,207
30	Dhulia Town ...	39,656	3,207	3·9	18,578	36,326	54,904
31	Jalgaon Town ...	34,304	1,616	2·3	10,170	19,750	29,920
32	Bhusaval Town .	27,874	2,236	3·9	16,977	29,500	46,477
33	Amalner Town ...	22,917	2,478	5·2	15,966	18,400	34,366
	Total for Towns .	2,885,833	529,223	8·8	61,12,842	39,68,687	1,00,81,529

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX B

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the number of licenses and (c) for sale at shops; (3) the number of trees licensed to be have been sold from shops and tree-foot booths in each British

Seria No.	District.	Tree-tax rates on		Number of licenses issued		
		Cocoanut and Brab.	Date and wild Palm	Domestic consumption.	Tree-foot booths.	Toddy shops.
1	2	3	4	5	6	7
		Rs. a. p.	Rs. a. p.			
1	Ahmedabad ...	6 0 0	(*a*) 3 0 0	...	2	2
2	Kaira ...	0 8 0	(*b*) 0 8 0	8	...	...
3	Panch Mahals ...	0 8 0 1 0 0	*0 8 0 †1 0 0	6,358	10	4
4	Broach ...	10 0 0	5 0 0	4	37	17
5	Surat ...	12 0 0 6 0 0 4 0 0	(*c*) 6 0 0 (*d*) 3 0 0 (*e*) 2 0 0	237	956	208
6	Thana ...	14 0 0 12 0 0 7 8 0 10 0 0 9 0 0	(*f*) 7 0 0 (*g*) 6 0 0 (*h*) 3 0 0 (*i*) 3 8 0 (*j*) 3 0 0	25	890	195
7	Bombay Suburban ...	14 0 0	7 0 0	2	221	16
8	Bombay ...	14 0 0	7 0 0	...	84	127
9	Kolaba ...	14 0 0 10 0 0	(*l*) 7 0 0 (*m*) 3 8 0	12	65	26
10	Ratnagiri ...	9 0 0	3 8 0	...	750	71
11	Kanara ...	9 0 0	4 0 0	...	110	111
12	Dharwar ...	9 0 0	4 0 0	...	21	142
13	Belgaum ...	8 0 0	4 0 0	...	8	83
14	Bijapur ...	8 0 0	4 0 0	...	16	113
15	Sholapur ...	9 0 0	4 8 0	...	20	32
16	Satara ...	9 0 0	3 0 0	33	...	14
17	Poona ...	9 0 0	5 0 0	6	29	32
18	Ahmednagar ...	7 0 0	3 0 0	...	2	12
19	Nasik ...	6 0 0	2 0 0	1	35	41
20	West Khandesh ...	7 0 0	3 0 0	43	14	16
21	East Khandesh ...	7 0 0	3 0 0	...	8	12
	Total ...	.....	.....	6,729	3,278	1,274

*For trees tapped for domestic consumption.

†For trees tapped for shops and booths.

B.

granted (a) for domestic consumption, (b) for sale at tree-foot booths, tapped for raw toddy; and (4) the quantity of toddy reported to District of the Province during the year 1937-38.

for	Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Total.	Cocoa-nut.	Brab.	Date.	Total.		
8	9	10	11	12	13	14
					Gals.	
4	...	...	500	500	85,341	(a) All talukas except Deroli, Amodra and
8	...	8	...	8	.....	Indran villages of Modasa Mahal of Ahmedabad District.
6,372	...	7,056	491	7,547	10,769	(b) All talukas and Deroli, Amodra and Indran villages of Modasa Mahal
58	...	359	5,063	5,422	250,688	of Ahmedabad District.
1,401	...	177	176,050	176,227	3,906,301	(c) Surat City, Chorasi, Olpad and Jalalpur talukas and Bulsar West and Pardi West.
1,110	3,459	6,657	75,009	85,125	2,364,655	(d) Mandvi South, Bardoli Taluka, Valod Mahal, Chikhli Taluka, Bulsar East and Pardi East.
						(e) Mandvi North.
						(f) Thana Mahal and Bassein Taluka.
239	4,440	2,269	8,675	15,384	415,464	(g) Palghar Taluka (Mahim Taluka).
211	17,290	198	950	18,438	1,071,471	(h) Dahanu Taluka and Umbergaon Petha.
103	624	467	225	1,316	43,854	(i) Kalyan and Bhiwandi talukas.
						(j) Murbad Taluka, Wada Petha, and Shahapur
821	19,233	...	73	19,306	1,215,305	Taluka, and Mokhada Petha and Jawhar State
221	4,955	6	314	5,275	344,935	and rest of the District.
163	...	...	33,607	33,607	923,204	(l) Panvel Taluka and Bagayat part of Alibag Taluka.
91	...	428	28,733	29,161	451,005	(m) Rest of the District
129	...	...	15,622	15,622	326,142	and Sudhagad Mahal.
52	...	...	34,787	34,787	854,089	
47	...	...	590	590	27,833	
67	...	...	17,299	17,299	678,278	
14	...	...	722	722	43,231	
77	...	...	3,843	3,843	61,734	
73	...	...	5,571	5,571	77,058	
20	...	...	1,655	1,655	51,944	
11,281	50,001	17,625	409,779	477,405	13,203,851	

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX

Statement showing the area under Hemp Cultivation issued from and balance at the Warehouses, etc.,

Name of Taluka in which permitted.	Cultivation				Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating drugs produced during the year.	
	Of Ganja.		Of Bhang.				
	Number of villages in which permitted.	Area cultivated.	Number of villages in which permitted.	Area cultivated.		Ganja.	Bhang.
1	2	3	4	5	6	7	8
Ahmednagar District.		Acres.		Acres.		Mds.	Mds.
Ahmednagar ...	...	...	...	...	Ahmednagar ...	...	...
					Bombay ...	...	...
					Surat ...	...	...
					Ahmedabad ...	...	...
Total ...	...	...	...	...		...	...

Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating Drugs removed from the Ware-					
	On payment of duty by licensed vendors in British Districts and Indian States.			To other provinces or other Warehouses in the Province.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
6	18	19	20	21	22	23
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar ...	547	88	...	245	1	...
Bombay ...	135	104	109	5	...	...
Surat ...	18	7	...	...	...	...
Ahmedabad ...	56	26	35	...	...	...
Total ...	756	225	144	250	1	...

* Excess found at

C.

and the Intoxicating Drugs produced, lodged in, and during the year ending 31st March 1938.

Balance at the Warehouse on the 1st April 1937.			Drugs imported from other provinces or brought from other Warehouses in the Province in bond.			Total (columns 7 to 14).		
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
9	10	11	12	13	14	15	16	17
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
3,438	23	...	3*	117		3,491	140	...
47	18	27	144	113	126	191	132	153
				1*				
9	3	...	22	7	...	31	10	...
7	2	1	57	28	36	65	31	37
			1*	1*				
3,551	46	28	227	267	162	3,778	313	190

house.			Balance at the Warehouse on 31st March 1938.			Warehouse Rent.	Approximate average selling price per maund exclusive of duty.		
For destruction being useless.									
Ganja	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
24	25	26	27	28	29	30	31	32	33
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
680	6	...	2,019	45	...	...	82-8	30	...
15	...	23	36	28	21	...	100	40	180 to 240
4	1	...	9	2	...	...	105	30	...
4	1	1	5	4	1	...	80	8	480
703	8	24	2,069	79	22	...	...	...	...

the Warehouses.

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX D.

Summary of Accounts of the Opium Transactions in Indian States during the year 1937-38.

Serial No.	Name of State or Political Agency	Stock on 1st April 1937	Imported from Government Opium Depôts	Confiscated opium	Excess on reweighment	Total	Sold and consumed
	1	2	3	4	5	6	7
		Seers	Seers	Seers	Seers	Seers	Seers
1	Rewa Kantha	661	1,113	...	4	1,778	1,349
2	Cambay	77	360	...	...	437	358
3	Other States	682	1,705	...	1	2,388	1,765
	Total for 1937-38 ...	1,420	3,178	...	5	4,603	3,472
	„ 1936-37 ...	1,025	3,864	2	4	4,595	3,472

Serial No.	Name of State or Political Agency	Dryage	Stock on 31st March 1938	Population	Rate of licit consumption per head of population	Remarks
	1	8	9	10	11	12
		Seers	Seers		Tolas	
1	Rewa Kantha	2	427	777,976	0·14	
2	Cambay	...	79	87,761	0·3	
3	Other States	1	622	2,711,784	0·052	
	Total for 1937-38 ...	3	1,128	3,577,521	0·08	
	„ 1936-37 ...	3	1,420	3,577,521	0·08	

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX E.

APPENDIX

Statement showing Demands, Collections, Refunds, Remissions

Serial No.	District.	Demand of the year.	Arrears out-standing.	Total demand.	Collections made during the year against the total in Column 4.		
					Current.	Arrears.	Total.
	1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	20,23,545	...	20,23,545	18,41,771	...	18,41,771
2	Kaira ...	4,41,720	...	4,41,720	3,97,373	...	3,97,373
3	Panch Mahals.	2,58,178	11,712	2,69,890	2,33,760	6,342	2,40,102
4	Broach ...	6,42,227	37,664	6,79,891	6,12,947	25,009	6,37,956
5	Surat ...	24,51,848	2,717	24,54,565	23,95,146	1,669	23,96,815
6	Thana ...	15,08,369	45,390	15,53,759	14,71,222	13,943	14,85,165
7	Bombay Suburban District.	9,33,839	37,425	9,71,264	8,61,417	9,626	8,71,043
8	Bombay ...	1,15,42,269	2,488	1,15,44,757	1,05,61,128	...	1,05,61,128
9	Kolaba ...	4,95,145	41,037	5,36,182	4,59,066	3,089	4,62,155
10	Ratnagiri ...	7,51,204	8,059	7,59,263	6,21,061	3,082	6,24,143
11	Kanara ...	2,73,078	1,027	2,74,105	2,58,761	1,027	2,59,788
12	Dharwar ...	9,59,998	33,334	9,93,327	9,27,135	15,320	9,42,455
13	Belgaum ..	7,63,813	4,562	7,68,375	7,25,586	4,562	7,30,148
14	Bijapur ...	3,93,392	2,894	3,96,286	3,77,611	2,031	3,79,642
15	Sholapur ...	10,51,588	5,680	10,57,268	9,96,956	5,623	10,02,579
16	Satara ...	6,04,838	8,867	6,13,705	5,46,499	1,254	5,47,753
17	Poona ...	20,45,334	99,791	21,45,125	19,32,119	57,436	19,89,555
18	Ahmednagar...	4,68,476	18,265	4,86,741	4,20,682	24,999	4,45,681
19	Nasik ...	7,04,235	25,369	7,29,604	6,27,248	5,070	6,32,318
20	West Khandesh.	8,82,648	21,477	9,04,125	7,75,404	9,383	7,84,787
21	East Khandesh.	7,91,180	43,746	8,34,926	7,20,789	12,400	7,33,189
	Total ...	2,99,86,919	4,51,504	3,04,38,423	2,77,63,681	2,01,865	2,79,65,546

E.

and Balances of Excise Revenue for the year 1937-38.

Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realisable balance (column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).	Remarks.
8	9	10	11	12	13
Rs. 1,47,682	Rs.	Rs. 34,092	Rs. 28,604	Rs. 18,70,375	
44,347	.....	.....	41,859	4,39,232	
18,129	.....	11,659	4,159	2,44,261	
16,936	.....	24,939	27,833	6,65,789	
56,702	.....	1,048	46,081	24,42,896	
45,884	525	22,185	61,202	15,46,867	
40,254	606	59,361	41,065	9,12,108	
9,81,141	2,488	.....	7,43,655	1,13,04,783	
17,680	1,926	54,421	24,602	4,86,757	
1,23,835	.....	11,285	1,32,035	7,56,178	
13,098	.....	1,219	14,946	2,74,734	
25,390	3,126	22,356	39,068	9,81,523	
35,581	.....	2,646	32,253	7,62,401	
11,231	620	4,783	10,061	3,89,703	
46,279	.....	8,410	37,660	10,40,239	
54,168	.....	11,784	53,225	6,00,978	
1,10,547	1,372	43,651	1,18,707	21,08,262	
19,339	.....	21,721	23,323	4,69,004	
76,962	4,008	16,316	70,752	7,03,070	
84,491	.....	34,847	66,107	8,50,894	
56,109	457	45,171	53,220	7,86,409	
20,25,845	15,138	4,31,894	16,70,417	2,96,35,963	

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX

Statement showing (a) the number of offences against the Abkari Government Establishment under the heads (1) Offences relating relating to Cocaine, and (b) Number of Cases under the Opium

Number.	District.	Cases			
		Offences relating to			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.
1	2	3	4	5	6
1	Ahmedabad	121	26	81	5
2	Kaira	251	4	84	...
3	Panch Mahals	661	...	152	...
4	Broach	8	3	27	...
5	Surat	85	14	54	1
6	Thana	554	33	284	7
7	Bombay Suburban ...	31	...	23	...
8	Bombay	3	26	15	...
9	Kolaba	74	1	98	1
10	Ratnagiri	11	3	41	...
11	Kanara	14	5	76	...
12	Dharwar	112	5	107	30
13	Belgaum	73	5	133	4
14	Bijapur	123	1	106	7
15	Sholapur	49	...	53	4
16	Satara	55	2	45	1
17	Poona	21	...	14	11
18	Ahmednagar	13	...	6	1
19	Nasik	305	9	82	1
20	West Khandesh	1,479	37	49	3
21	East Khandesh	19	64	29	14
	Total ... 1937-38 ...	4,062	238	1,559	90
	Total ... 1936-37 ...	4,478	232	1,554	64

F.

Laws in each District of the Bombay Province detected by to Liquor, (2) Offences relating to Hemp-drugs, and (3) Offences Act investigated, during the year 1937-38.

detected (Abkari).

liquor.		Offences relating to hemp-drugs.					
Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.
7	8	9	10	11	12	13	14
72	805	...	13	22	10	...	45
106	445	...	...	1	...	...	1
176	989	...	...	1	...	...	1
11	49	...	...	2	...	16	18
73	227	...	...	1	...	6	7
122	1,000	1	...	10	3	...	14
.....	54	...	...	10	2	...	12
7	51	...	4	45	3	...	52
40	214	...	...	...	...	...	.....
1	156	...	...	...	...	...	.....
23	118	...	1	1	1	...	3
24	278	3	...	3	8	7	21
4	219	...	...	1	4	...	5
.....	237	1	...	2	1	...	4
28	129	...	...	5	8	...	13
4	107	...	...	2	8	...	10
10	56	2	...	17	6	...	25
2	22	1	...	1	4	...	6
24	421	...	...	9	4	...	13
50	1,618	...	6	4	5	...	15
52	178	...	45	23	11	...	79
824	6,773	8	69	160	78	29	344
999	7,327	7	94	250	80	37	468

APPENDIX

Number.	District.	Cases detected (Abkari) —*contd.*				Total (Abkari).	Cases in which convictions were obtained.
		Offences relating to cocaine.					
		Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	15	16	17	18	19	20
1	Ahmedabad ...	...	4	1	5	355	238
2	Kaira ...	...	...	...	...	446	305
3	Panch Mahals ...	...	...	...	...	990	835
4	Broach ...	...	...	...	...	67	61
5	Surat ...	...	...	...	...	234	214
6	Thana ...	...	...	...	...	1,014	757
7	Bombay Suburban ...	...	...	...	...	66	48
8	Bombay ...	...	2	...	2	105	99
9	Kolaba ...	...	...	...	...	214	179
10	Ratnagiri ...	...	...	...	...	56	46
11	Kanara ...	...	...	...	...	121	100
12	Dharwar ...	...	...	...	...	299	219
13	Belgaum ...	...	...	...	...	224	184
14	Bijapur ...	...	...	...	...	241	206
15	Sholapur ...	...	...	...	...	142	125
16	Satara ...	...	...	...	...	117	100
17	Poona ...	...	...	...	...	81	70
18	Ahmednagar ...	...	...	...	...	28	...
19	Nasik ...	...	...	...	...	434	...
20	West Khandesh ...	...	...	...	...	1,633	1,128
21	East Khandesh ...	...	...	...	...	257	158
	Total ... 1937-38 ...	...	6	1	7	7,124	5,072
	Total ... 1936-37 ...	...	9	2	11	7,806	6,247
	Indian States.						
	Rewa Kantha Agency.	...	...	...	...	...	...
	States under Southern Maratha Agency.	...	...	..	...	...	...
	Total of Indian States for the year 1937-38.	...	...	...	...	...	...
	Total of Indian States for the year 1936-37.	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1937-38 ...	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1936-37 ...	...	...	...	...	...	...

F—*contd.*

Cases detected (Opium).									Quantity of contraband opium seized.
Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
21	22	23	24	25	26	27	28	29	30
									S. t. gr.
...	3	13	...	6	...	1	...	23	0 60 169¾
...	...	6	...	...	...	...	...	6	0 2 177¾
...	...	29	...	1	...	...	...	30	11 24 104
...	...	10	...	...	...	...	...	10	1 14 90
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	...	...	...	.....
...	...	23	...	5	...	4	...	32	28 5 147
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	...	1	1	.....
...	...	1	...	...	...	...	...	1	0 9 90
...	...	...	...	...	...	1	...	1	0 2 25
...	...	...	...	...	...	...	...	...	.....
...	...	1	...	...	...	3	5	9	0 9 135½ *0 0 9
...	...	1	...	...	...	1	9	11	0 0 75 *0 1 82½
...	...	7	...	...	...	2	9	18	1 48 6½ *0 6 0
...	2	3*	...	...	...	...	...	5	0 9 20 *0 3 68
...	...	...	...	...	...	...	...	...	.....
...	...	1	1	8	...	1	...	11	0 15 154½
...	...	2	...	39	...	2	4	47	1 48 105½
...	5	97	1	59	...	15	28	205	45 12 38½ *0 11 9½
...	25	104	2	84	2	17	24	258	38 79 9½ *0 9 178
...	...	1	...	...	...	...	...	1	0 0 45
...	...	1	...	...	...	...	...	1	0 16 135
...	...	2	...	...	...	...	...	2	0 17 0
...	...	12	...	...	...	...	...	12	2 59 33½
...	5	99	1	59	...	15	28	207	45 29 38½
...	25	116	2	84	2	17	24	270	41 58 42½

*Madat.

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises, and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1937-38.

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their license
	On licensed premises	Elsewhere		
1	2	3	4	5
Ahmedabad	66	14	.....	.....
Kaira	.....	77	.....	.....
Panch Mahals	.....	68	.....	.....
Broach	.....	28	.....	.....
Surat	.....	70	.....	.....
Thana	.....	45	.....	.....
Bombay Suburban ...	.....	31	.....	.....
Bombay	.....	1,398	.....	.....
Kolaba	.....	19	.....	.....
Ratnagiri	.....	22	.....	.....
Kanara	.....	22	.....	.....
Dharwar	.....	61	.....	.....
Belgaum	.....	131	.....	.....
Bijapur	.....	16	.....	.....
Sholapur	2	78	.....	.....
Satara	.....	32	.....	.....
Poona	.....	264	.....	.....
Ahmednagar	.....	20	.....	.....
Nasik	.....	102	.....	.....
West Khandesh ...	.....	34	.....	.....
East Khandesh ...	.....	16	.....	.....
Total { 1937-38 ...	68	2,548	.....	.....
Total { 1936-37 ...	100	2,054	.....	.....

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX H

APPENDIX

PROVINCIAL

Statistics of Wholesale vend of Foreign Spirits and Fermented

Name of District.	Licenses for Wholesale Vend of Imported Spirits and Imported and Malt Liquors manufactured in India.						
	Number of licenses.	Spirits and Fermented Liquors sold					
		To other licensed vendors.				To the	
		Imported.			Beer made in India.	Import	
		Wines.	Spirits.	Beer.		Wines.	Spirits.
1	2	3	4	5	6	7	8
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ahmedabad ...	...	...	...	...	...	...	...
Town and Island of Bombay.	51	33,609	154,083	1,401,407	1,819	...	...
Belgaum ...	2	...	...	...	2,573	...	...
Poona ...	2	405	3,360	5,710	...	...	...
Total ... 1937-38 ...	55	34,014	157,443	1,407,117	4,392	...	...
Total ... 1936-37 ...	56	36,795	155,961	1,204,481	4,451	...	...

* Includes 2,575 gallons

† Includes 2,495 gallons

H.

STATEMENT A.

Liquors in the Bombay Province during the year 1937-38.

Fermented Liquors thereunder.		Licenses for Wholesale Vend of Spirits manufactured in the Province to the Trade.			Licenses for Wholesale Vend of Fermented Liquors whether manufactured at a Licensed Brewery or Imported by Land or Sea.					Remarks.
public.			Quantity of spirit sold thereunder.			To other licensed vendors.		To the public.		
ed. Beer.	Beer made in India.	Number of licenses.	To other licensed vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.	
9	10	11	12	13	14	15	16	17	18	19
Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	...	3	871	...	...	200	...	...	...	
...	...	...	58,964*	...	...	...	...	...	...	
...	2,579	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	2,579	3	59,835	...	...	200	...	...	...	
...	3,136	3	62,645†	...	...	...	...	...	...	

* of rectified spirits.

† of rectified spirits.

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of Retail Vend and Consumption of Foreign during the

Name of District.	FOREIGN SPIRITS AND FERMENTED							
	Sold under Shop Licenses.				Sold under Hotel or Dak Bungalow Licenses.			
	On Fixed Fees.				Sales thereunder.			
	Number of Licenses.	Sales thereunder.			Number of Licenses.	Sales thereunder.		
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	2	3	4	5	6	7	8	9
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1. Ahmedabad ...	7	375	3,088	12,919	13	79	1,164	13,700
2. Kaira ...	4	10	349	779	1	2	11	233
3. Panch Mahals .	2	8	139	164	3	20	112	1,087
4. Broach ...	3	60	763	1,052	1	5	4	10
5. Surat ...	16	197	3,069	6,117	4	15	158	910
6. Thana ...	12	37	458	3,956	7	14	162	2,519
7. Bombay Suburban.	9	341	2,488	8,457	21	111	837	5,467
8. Bombay ...	111	18,609	65,506	492,277	121	5,513	19,292	230,696
9. Kolaba ...	7	24	143	1,104	4	13	39	206
10. Ratnagiri ...	7	8	189	899	1	4	11	28
11. Kanara ...	8	66	119	1,325	3	22	28	213
12. Dharwar ...	9	154	967	6,286	3	27	168	1,678
13. Belgaum ...	4	239	947	5,777	7	26	382	4,037
14. Bijapur ...	3	8	84	916	2	12	11	79
15. Sholapur ...	8	58	465	7,268	8	102	237	3,070
16. Satara ...	9	116	407	5,337	7	69	163	639
17. Poona ...	27	2,105	6,503	35,069	50	722	2,667	51,206
18. Ahmednagar ...	7	103	406	6,815	11	45	291	16,591
19. Nasik ...	7	98	542	4,810	16	157	548	11,699
20. West Khandesh	3	5	128	900	1	6	19	52
21. East Khandesh.	6	57	473	3,250	5	36	149	4,213
Total ... 1937-38 ...	269	22,678	87,233	605,477	289	7,000	26,453	348,333
Total ... 1936-37 ...	271	22,415	84,244	562,747	282	7,162	27,140	359,197

Note.—Columns 6 to 9 include particulars regarding "Ordinary Refreshment
Columns 10 to 13 include particulars regarding
Besides the sales shown in this statement, 313,305 gallons of denatured

I.

STATEMENT B:

Spirits and Fermented Liquors in the Bombay Province year 1937-38.

LIQUORS.				SPIRITS MADE IN INDIA IN PRIVATE DISTILLERIES.						SPIRITS MADE IN OUTSTILLS.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.			Removed direct from Distilleries under special permits and passes.				
	Sales thereunder.				Quantity sold.						
Number of Licenses.	Wines.	Spirits.	Beer.	Number of Licenses.	Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstills.	Quantity sold by them.
10	11	12	13	14	15	16	17	18	19	20	21	22
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
2	3	308	5,318	..	4,171	...	19	44	...		...	.....
...	...	...	...	...	69	...	...	...	...	..	...	.....
1	1	1	93	...	9	..	...	...	...	...	...	.....
1	...	12	198	...	...	...	...	...	...	...	...	.....
1	1	86	1,252	...	...	...	...	...	...	...		.....
1	1	36	603	...	...	...	...	..	...	...	...	.....
1	1	297	1,130	...	...	...	...	...	...	...	...	.....
4	73	557	6,935	...	33,360	...	809*	.	...	...	...	*Includes 684 gals. sold by rectified spirit licensees.
2	...	6	215	...	175	...	...	...	...	...	...	
...	...	...	...	...	71	...	...	...	...	...	...	
1	1	2	95	...	36	...	...	...	...	...	...	
4	3	47	3,054	...	393	...	...	.	...	...	...	
2	1	26	547	..	312	...	...	...	...		...	.....
1	8	29	354	...	21	...	..	...	...	...	...	.....
2	...	7	442	...	731	...	...	...	...	...	...	.....
2	2	39	574	...	629	...		...	.	...	...	.....
4	11	115	2,588	...	2,679	...	...	...	...	...	...	.....
1	1	5	293	...	463	...	...	...	...	...	...	.....
8	5	83	1,968	...	441	...	...	...	...	...	...	.....
1	...	...	...	...	72	145	...	...	...	...	..	.....
1	1	41	1,618	2	335	285	...	...	...	...	...	.....
35	113	1,697	27,277	2	43,970	430	828	44	...	...	...	.....
40	172	1,809	24,496	2	41,959	415	801	13	...	...	...	.....

Room" and "Canteen Tenant" licenses.
"Dining Cars" and "Steamer" licenses.
spirit were sold during the year under reference.

H. F. KNIGHT,
Commissioner of Excise.

APPENDIX

Statement showing the number of country liquor shops licensed for of prescribed sale strengths in each British District

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor.		Con	
				1936-	
				40° U.P.	
1	2	3		4	
		1936-37.	1937-38.	Gallons.	
1	Ahmedabad ...	...	...	70,813	
				(30° U.P.) 46	
2	Kaira ...	...	...	24,970	
3	Panch Mahals ...	...	...	9,022	
4	Broach ...	...	...	3,017	
				(30° U.P.) 18,691	
5	Surat ...	...	...	634	
				(30° U.P.) 49,525	
6	Thana ...	69	69	5,115	
				(30° U.P.) 8,257	
7	Bombay Suburban District...	1	1	6,594	
8	Bombay ...	...	...	444,290	
9	Kolaba ...	...	...	34,167	
10	Ratnagiri ...	...	...	23,074	
11	Kanara { below Ghat ...	6	...	1,835	
				(30° U.P.) 14,765	
	above Ghat ...	2	..	5,898	
				(30° U.P.) 2,368	
12	Dharwar ...	7	...	18,181	
				(30° U.P.) 7,932	
13	Belgaum ...	...	...	107	
				(30° U.P.) 31,397	
14	Bijapur ...	1	...	173	
				(30° U.P.) 8,189	
15	Sholapur ...	...	...	6,009	
				(30° U.P.) 1,512	
16	Satara ...	1	...	9,512	
				(30° U.P.) 6,098	
17	Poona ...	13	...	39,691	
				(30° U.P.) 149	
18	Ahmednagar ...	...	...	10,236	
				(30° U.P.) 556	
19	Nasik ...	70	70	9,218	
20	West Khandesh ...	21	18	15,147	
				(30° U.P.) 1,989	
21	East Khandesh ...	54	37	9,888	
				(30° U.P.) 737	
	Total ...	245	195	747,541	
				(30° U.P.) 152,211	

* In the Redi

† In the Akrani Tract of

J.

the exclusive sale of 60° U.P. spirit and the consumption in terms of the Province, during the year 1937-38.

sumption.

37.	1937-38.	
60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
46,578	73,414	52,182
(25° U.P.) 190	.....	(25° U.P.) 181
.....	23,013	.....
(25° U.P.) 10,027	.....	5° U.P.) 10,472
61,848	15,664	106,053
(25° U.P.) 4,232	.....	(25° U.P.) 8,161
11,526	2,996	10,725
(25° U.P.) 10,217	(30° U.P.) 17,965	(25° U.P.) 8,298
94,320	5,574	97,224
(25° U.P.) 26,066	(30° U.P.) 78,230	(25° U.P.) 2,579
137,048	15,371	147,193
(25° U.P.) 1,032	(30° U.P.) 111	(25° U.P.) 1,061
64,962	7,168	65,529
(25° U.P.) 397	.....	(25° U.P.) 617
10,988	468,086	12,045
(25° U.P.) 2,369	.....	(25° U.P.) 2,880
28,261	34,322	29,654
(25° U.P.) 713	.....	(25° U.P.) 659
63,109	20,399	59,537
4,363*	.....	2,993*
(25° U.P.) 542	.....	(25° U.P.) 419
735*	.....	640*
1,460	18,446	908
(25° U.P.) 473	(30° U.P.) 89	(25° U.P.) 845
518	9,715	5
(25° U.P.) 1,480	(30° U.P.) 1,693	(25° U.P.) 480
5,185	30,423	6,739
(25° U.P.) 2,184	(30° U.P.) 170	(25° U.P.) 1,418
610	5	1,039
(25° U.P.) 2,028	(30° U.P.) 29,907	(25° U.P.) 3,136
3,365	89	2,514
(25° U.P.) 3,422	(30° U.P.) 9,273	(25° U.P.) 1,017
23,513	5,395	22,944
(25° U.P.) 1,755	(30° U.P.) 1,489	(25° U.P.) 1,327
4,109	10,244	3,517
(25° U.P.) 1,615	(30° U.P.) 6,090	(25° U.P.) 1,779
87,741	39,310	86,275
(25° U.P.) 416	.....	(25° U.P.) 425
160	11,726	202
(25° U.P.) 759	(30° U.P.) 5	(25° U.P.) 771
54,572	10,791	61,436
(25° U.P.) 632	.....	(25° U.P.) 442
216,283	20,055	302,370
40,218†		42,498†
(25° U.P.) 867	(30° U.P.) 932	(25° U.P.) 381
113,469	12,032	113,298
(25° U.P.) 1,933	(30° U.P.) 1	(25° U.P.) 2,132
1,074,206	834,238	1,226,880
(25° U.P.) 74,024	(30° U.P.) 146,015	(25° U.P.) 50,120

Outstill Area.
West Khandesh.

H. F. KNIGHT,
Commissioner of Excise.

IMPERIAL

Revenue

[Figures in columns 2

Name of District	Country spirits				
	Duty on distillery spirits	License fees for the sale of distillery spirits	Total receipts from distillery spirits	Receipts from out-stills and other systems	Total receipts from country spirits
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	6,76,803	6,42,411	13,19,214	...	13,19,214
Kaira ...	8[illegible],339	2,01,274	2,84,613	...	2,84,613
Panch Mahals ...	93,743	66,787	1,60,530	...	1,60,530
Broach ...	2,17,655	1,07,280	3,24,935	...	3,24,935
Surat ...	6,96,623	2,73,681	9,70,304	...	9,70,304
Thana ...	5,61,969	2,72,096	8,34,065	...	8,34,065
	19,618	*11,060*	*30,628*		*30,628*
Bombay Suburban District.	3,50,920	1,[illegible]1,979	5,32,899	...	5,32,8[illegible]9
Bombay ...	36,89,402	21,12,496	58,01,898	...	58,01,898
Kolaba ...	2,53,656	1,59,816	4,13,472	...	4,13,472
	3,300	*1,710*	*5,010*		*5,010*
Ratnagiri ...	2,73,108	1,55,831	4,28,939	580	4,29,519
Kanara ..	1,01,496	54,983	1,56,479	...	1,56,479
Dharwar ..	2,41,467	1,02,614	3,44,081	...	3,44,081
	10,044	*4,581*	*14,625*		*14,625*
Belgaum ...	2,12,082	89,690	3,01,772	...	3,01,772
	26,795	*12,758*	*39,553*		*39,553*
Bijapur ...	83,487	45,659	1,29,146	...	1,29,146
	5,419	*1,910*	*7,329*		*7,329*
Sholapur ...	1,58,258	1,13,033	2,71,291	...	2,71,291
	8,186	*5,081*	*13,267*		*13,267*
Satara ...	1,38,224	1,00,998	2,39,222	...	2,39,222
	38,959	*32,377*	*71,336*		*71,336*
Poona ...	6,52,998	3,45,006	9,98,004	...	9,98,004
	15,005	*5,867*	*20,872*		*20,872*
Ahmednagar ...	82,642	82,421	1,65,063	...	1,65,063
Nasik ...	2,34,883	2,34,811	4,69,694	...	4,69,694
West Khandesh ...	3,67,102	3,65,520	7,32,622	...	7,32,622
East Khandesh ...	2,76,357	2,88,570	5,64,927	...	5,64,927
Nasik Distillery ...	.....	.....	.....	...	... ..
Dhadgaon Distillery...	.....	.....	.....	...	.....
Chowka Distillery ...	.....	.....	.....	...	... ..
Total ... 1937-38 ...	94,46,214	59,96,956	1,54,43,170	580	1,54,43,750
	1,27,276	*75,344*	*2,02,620*		*2,02,620*
1936-37 ...	91,20,275	64,06,420	1,55,26,695	178	1,55,26,873
	1,32,318	*84,393*	*2,16,711*		*2,16,711*

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I.

for 1937-38.

to 47 are gross.]

Country Fermented Liquors				Malt liquors		
Tari—Tree tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds, other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manufactured in India	License fees for sale of beer manufactured in India or elsewhere	Total receipts from beer
7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,219	43,466	.....	44,685	...	...	.....
14	...	.....	14	...	...	.....
3,575	2,872	.....	6,447	...	...	.....
28,802	84,271	.....	1,13,073	...	...	.....
7,20,151	6,49,397	.....	13,69,548	...	115	115
4,25,489	1,87,114	.....	6,12,603	..	...	.....
4,436	*1,933*		*6,369*			
1,47,203	1,53,057	.....	3,00,260	...	...	.....
2,70,522	16,69,286	.....	19,39,808	...	2,34,799	2,34,799
17,591	17,344	.....	34,935	...	...	.....
796	*719*		*1,515*			
1,71,782	1,32,988	.....	3,04,770	...	...	.....
39,436	52,755	.....	92,191	...	...	.....
1,16,065	3,26,143	.....	4,42,208	305	1,002	1,307
6,246	*19,179*		*25,425*			
65,103	1,79,201	.....	2,44,304	1,665	1,640	3,305
25,872	*41,658*		*67,530*		*98*	*98*
51,058	1,33,463	.....	1,84,531	...	...	.....
988	*4,580*		*5,568*			
1,10,826	2,64,698	.....	3,75,524	...	...	.....
4,928	*12,795*		*17,723*			
1,454	14,744	.....	16,198	...	...	.....
536	*7,845*		*8,381*			
77,223	3,49,572	.....	4,26,795	49	14	63
369	*620*		*989*			
1,933	23,994	.....	25,927	...	...	.....
7,952	28,755	.....	36,707	77	40	117
15,179	22,216	.....	37,395	...	...	.....
4,158	33,497	.....	37,655	...	...	.....
...	...	.....	.....	...	...	.....
...	...	.....	.....	...	...	.....
...	...	.....	.....	...	...	.....
22,76,745	43,68,533	.....	66,45,578	2,096	2,37,610	2,39,706
44,171	*89,329*		*1,33,500*		*98*	*98*
24,66,299	46,33,356	.....	70,99,655	3,158	2,28,424	2,31,582
28,469	*91,843*		*1,20,312*		*184*	*184*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

Name of District	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)			Total of columns 6, 10, 13 and 16
	Duty on wines and spirits manufactured and in India and classed as foreign liquors	License fees for the sale of foreign liquors, generally whether imported or manufactured in India	Total of columns 14 and 15	
1	14	15	16	17
	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	5,805	48,078	53,883	14,17,782
Kaira ...	.....	1,725	1,725	2,86,352
Panch Mahals ...	5	1,452	1,457	1,68,434
Broach ...	30	2,869	2,899	4,40,907
Surat ...	.....	17,456	17,456	23,57,423
Thana ...	.....	9,701	9,701	14,56,369
				36,997
Bombay Suburban District. ...	.....	26,147	26,147	8,59,306
Bombay ...	8,43,957	13,25,065	21,69,022	1,01,45,527
Kolaba ...	.....	2,391	2,391	4,50,798
				6,525
Ratnagiri ...	.....	1,548	1,548	7,35,837
Kanara ...	.....	1,677	1,677	2,50,347
Dharwar ...	145	8,629	8,774	7,96,370
		81	*81*	*40,131*
Belgaum ...	610	10,138	10,748	5,60,129
	29	*558*	*587*	*1,07,768*
Bijapur ...	.....	723	723	3,14,400
				12,897
Sholapur ...	.....	16,992	16,992	6,63,807
		930	*930*	*31,920*
Satara ...	.....	10,816	10,816	2,66,236
		1,743	*1,743*	*81,460*
Poona ...	.....	97,895	97,895	15,22,757
		678	*678*	*22,539*
Ahmednagar ...	.....	17,626	17,626	2,08,616
Nasik ...	11,918	19,408	31,326	5,37,844
West Khandesh ...	.....	1,274	1,274	7,71,291
East Khandesh ...	.....	10,460	10,460	6,13,042
Nasik Distillery ...	.....	.....	.....	.....
Dhadgaon Distillery...	.....	.....	.....	.....
Chowka Distillery ...	.....	.....	.....	.....
Total ... 1937-38 ...	8,62,470	16,32,070	24,94,540	2,48,23,574
	29	*3,990*	*4,019*	*3,40,237*
1936-37 ...	8,26,029	14,71,152	22,97,181	2,51,55,291
		1,738	*1,738*	*3,38,945*

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I—*contd.*

1937-38—contd.

Duties on medicinal and toilet preparations containing alcohol, opium etc.			Receipts from Commercial spirits including denatured spirits and medicated wines			
Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes.	Duty on spirits used for other commercial, scientific and industrial purposes	Total of columns 18 and 19.	License fees for medicated wines	License fees for commercial spirits	Permit fees on denatured spirits.	Total of columns 18 to 21 (A)
18	19	19A	20	21	21A	22
Rs.	Rs.		Rs.	Rs.		Rs.
1,358	.....	1,358	50	241	.....	291
.....	.....	.....	150	87	.....	237
.....	5	5	10	68	.....	78
1,12,799	5,686	1,18,485	40	2,811	12,557	15,408
13	1,727	1,740	400	442	.....	842
.....	.....	.....	.....	46	.....	46
				1		*1*
.....	.....	.....	25	157	.....	182
82,941	36,851	1,19,792	4,152	2,846	3,26,009	3,33,007
.....	.....	.....	.....	13	.....	13
.....	.....	.....	.....	97	.....	97
.....	2	2	.....	53	.....	53
.....	.....	.....	53	205	.....	258
.....	.....	.....	.....	170	.....	170
				20		*20*
.....	.....	.....	.....	38	7	45
.....	.....	.....	.....	109	.....	109
				1		*1*
.....	.....	.....	.....	499	.....	499
				198		*198*
118	.....	118	225	77	.....	302
.....	.....	.....	50	82	.....	132
.....	.....	.....	.....	2,348	.....	2,348
.....	.....	.....	.....	39	.....	39
.....	.....	.....	.....	243	.....	243
.....	.....	.....	...	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
1,97,229	44,271	2,41,500	5,155	10,671	3,38,573	3,54,399
				220		*220*
1,92,307	30,649	2,22,956	5,391	3,35,519		3,40,910
				92		*92*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

Name of District	Sale proceeds of Excise Opium		Opium		
	Cost price	Duty (includes gain on sale)	Duty on opium other than excise opium	License fees for the sale of opium (wholesale and retail)	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (Druggists' permits)
1	23	24	25	26	27
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	48,202	1,37,787	...	73,308	...
Kaira ...	22,668	34,809	...	27,687	.....
	6,998				
Panch Mahals ...	8,553	24,447	...	9,095	...
	14,636				
Broach ...	12,132	34,677	...	14,187	.....
	8,164				
Surat ...	6,794	19,428	...	14,437	...
	1,263	*650*			
Thana ...	3,363	9,685	...	10,805	...
Bombay Suburban District.	2,558	7,312	...	25,151	.....
Bombay ...	39,344	1,09,132	...	.....	.....
	719	*370*			
Kolaba ...	1,416	4,050	...	4,677	.....
Ratnagiri ...	279	796	...	985	.....
Kanara ...	669	1,912	...	687	.....
Dharwar ...	2,415	6,904	...	5,176	...
	352	*182*			
Belgaum ...	2,009	5,744	...	4,276	...
	883	*454*			
Bijapur ...	916	2,615	...	3,261	.....
	583	*300*			
Sholapur ...	31,434	89,324	...	88,910	.....
	5,404	*2,780*			
Satara ...	13,756	39,437	...	44,425	...
	9,971	*5,130*			
Poona ...	43,634	1,12,877	...	1,58,215	...
	14,092	*7,250*			
Ahmednagar ...	20,595	58,876	...	82,837	...
Nasik ...	8,291	23,709	...	41,327	...
	350	*180*			
West Khandesh ...	6,090	17,413	...	19,603	...
East Khandesh ...	14,796	42,305	...	55,855	...
Nasik Distillery ...	...	.....	...	.....	...
Dhadgaon Distillery ...	...	.....	...	.....	.....
Chowka Distillery ...	...	.....	...	.....	.....
Total ... 1937-38 ...	*2,89,914	8,13,239	...	6,84,904	...
	63,415	*17,296*			
Total ... 1936-37 ...	2,87,281	8,52,128	...	8,50,477	.....
	73,707	*19,730*			

Note.—The revenue, if any, derived from the excisable articles of different kinds Issued to included in

*Opium exclusive of Rs. 900 {Cost price ... Rs. 233 / Gain ... „ 677} in respect of the quantities

„ 900

RETURN I—*contd.*

Total receipts from opium	Hemp drugs					
	Sale proceeds					
	Ganja		Charas		Bhang	
	Cost price	Duty	Cost price	Duty	Cost price	Duty
28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2,59,297	...	19,746	...	38,118	...	1,703
		46,830		*23,365*		*2,356*
1,15,164	...	14,220	...	...	...	548
6,998						
42,095	...	3,802	...	...	...	314
14,636						
60,996	...	10,922	...	...	...	268
8,164						
40,659	...	18,240	...	...	...	832
1,913		*4,320*				*330*
23,858	...	10,260	...	...	...	572
35,021	...	7,380	...	...	...	716
1,48,476	...	1,07,503	...	1,95,205	...	14,041
1,059		*24,715*				*1,036*
10,143	...	10,515	...	...	...	284
		300				*4*
2,060	...	7,275	...	...	...	52
3,268	...	10,898	...	...	...	.....
14,485	...	81,774	...	...	...	28
534		*5,700*				
12,029	...	41,449	...	...	...	32
		10,440				*4*
1,337						
6,792	...	28,402	...	...	...	16
883		*630*				
2,09,668	...	63,020	...	...	...	444
8,184		*1,470*				
97,618	...	84,420	...	...	...	374
15,101		*11,400*				*40*
3,14,726	...	1,15,560	...	...	...	4,864
21,342		*1,290*				*8*
1,62,308	...	56,449	...	...	...	2,424
73,327	...	51,608	...	...	...	2,112
530						
43,106	...	22,484	...	...	...	956
1,12,956	...	33,780	...	...	...	1,600
.....	...	.....	...	...	...	.....
.....	...	.....	...	...	...	.....
.....	...	.....	...	...	...	.....
17,83,057	...	7,99,707	...	2,33,323	...	32,185
80,711		*1,07,095*		*23,865*		*3,778*
19,89,886	...	8,24,168	...	2,80,755	...	34,503
93,437		*1,02,285*		*12,510*		*3,454*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

mentioned in column 36 of the Imperial Return IV.

Name of District.	Hemp drugs—*contd.*				
	License fees, wholesale and retail, from				
	Ganja	Charas	Bhang	Medicinal preparations of Hemp Drugs (Druggists' permits)	Warehouse dues
1	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	54,652	...	...	385	...
Kaira ...	12,566	...	...	156	...
Panch Mahals ...	5,295	...	...	42	...
Broach ...	9,604	...	...	62	...
Surat ...	12,518	...	...	184	...
Thana ...	10,064 *266*	...	...	.....	...
Bombay Suburban District.	6,858	...	...	.....	...
Bombay ...	1,77,196	...	...	2,356	...
Kolaba ...	6,758 *44*	...	...	.....	...
Ratnagiri ...	7,604	...	...	44	...
Kanara ...	8,668	...	...	.....	...
Dharwar ...	32,392 *6,752*	...	...	98	...
Belgaum ...	21,187 *5,207*	...	...	.....	...
Bijapur ...	21,440 *1,320*	...	...	12	...
Sholapur ...	54,182 *5,157*	...	...	145	...
Satara ...	29,082 *13,032*	...	...	.....	...
Poona ...	93,380 *3,059*	...	...	51	...
Ahmednagar ...	38,187	...	...	36	...
Nasik ..	32,813	...	...	60	...
West Khandesh ...	11,003	...	...	24	...
East Khandesh ...	21,980	...	...	68	...
Nasik Distillery ...	.....	...	...	.....	...
Dhadgaon Distillery...	.....	...	...	.....	...
Chowka Distillery ...	.....	...	...	.....	...
Total ... 1937-38 ...	6,67,439 *34,837*	...	...	3,724	...
Total ... 1936-37 ...	6,67,353 *33,959*	...	...	5,176	...

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I—*contd.*

Total receipts from hemp drugs	License fees for the sale of cocaine and its allied drugs	Fines and forfeitures	Receipts from Distilleries			
			Fees from distilleries.		Sale proceeds of spirits	
40	41	42	43		44	
			Government.	Private.	Government.	Private.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,14,619	...	3,332	.....	...	.....	...
72,551						
27,490	...	1,157	.....	...	.....	...
9,454	...	7,229	.....	...	.....	...
20,856	...	378	.....	...	.....	...
31,774	...	953	.....	...	.....	...
4,650						
20,896	...	1,585	.....	...	.....	...
266						
14,954	...	438	.....	...	.....	...
4,96,301	...	2,827	.....	...	.....	...
25,751						
17,557	...	28	.....	...	.....	...
348						
14,975	...	376	.....	...	.....	...
19,566	...	142	.....	...	.....	...
1,14,292	...	...	.....	...	.....	...
12,452						
62,668	...	81	.....	...	.....	...
15,651						
49,870	...	41	.....	...	.....	...
1,950						
1,17,791	...	182	.....	...	.....	...
6,627		*105*				
1,13,876	...	246	.....	...	.....	...
24,472		*15*				
2,13,855	...	2,928	.....	...	.....	...
4,357		*5*				
97,096	...	35	.....	...	.....	...
86,593	...	1,652	.....	...	.....	...
34,467	...	567	.....	...	.....	...
57,428	...	853	.....	...	.....	...
.....	...	...	.....	...	26,23,880	...
.....	...	...	.....	...	63,908	...
.....	...	...	.....	...	.....	5,258
17,36,378	...	25,030	.....	...	26,87,788	5,258
1,69,075		*125*				
18,11,955	...	23,189	.....	...	25,17,056	1,843
1,52,188						

Indian States is shown in italics below the figures relating to British Districts and is no those figures.

Name of District	Receipts from Distilleries—*contd.*				Miscellaneous
	Coopering receipts 45		Miscellaneous receipts 46		
1	Government.	Private.	Government.	Private.	47
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	...	.....	.....	1,145
Kaira ...	.....	...	.....	.....	1,834
Panch Mahals ...	.....	...	.....	.....	2,330
Broach ...	.....	...	.....	.....	595
Surat ...	.....	...	.....	.....	2,942
Thana ...	.....	...	.....	.....	6,231 *123*
Bombay Suburban District.	.....	...	.....	.....	2,207
Bombay ...	.....	...	.....	.....	32,013
Kolaba ...	.....	...	.....	.....	1,298 *47*
Ratnagiri ...	.....	...	.....	.....	2,833
Kanara ...	.....	...	.....	.....	1,356
Dharwar ...	.....	...	.....	.....	2,731 *260*
Belgaum ...	.....	...	.....	.....	2,243 *305*
Bijapur ...	.....	...	.....	.....	2,825
Sholapur ...	.....	...	.....	.....	1,693 *152*
Satara ...	.....	...	.....	.....	957 *300*

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I—*contd.*

Grand Total of columns 2 to 47	Deduct from column 48		Total net Excise Revenue in the year 1936-37	Remarks
	Refunds	Expenditure as per Imperial Return IV		
48	49	50	51	52
Rs.	Rs.	Rs.	Rs.	
17,97,824 *72,551*	1,697	.....	.....	
4,32,234 *6,998*	266	.....	.....	
2,29,625 *14,636*	218	.....	.....	
6,57,625 *8,164*	85	.....	.....	
24,36,333 *6,563*	1,430	.....	.....	
15,08,980 *37,387*	283	.....	.....	
9,12,108	5	.....	.....	
1,12,77,943 *26,840*	1,65,023 *60,588*	.....	.....	
4,79,837 *6,920*	241	.....	.....	
7,56,178	1,453	.....	.....	
2,74,734	261	.....	.....	
9,28,146 *53,877*	5,969	.....	.....	
6,37,320 *1,25,081*	1,720	.....	.....	
3,73,973 *15,730*	435	.....	.....	
9,93,250 *46,989*	802 *121*	.....	.....	
4,79,432 *1,21,546*	414	.....	.....	

Indian States, is shown in italics below the figures relating to British Districts and is not those figures.

Name of District	Receipts from Distilleries—*contd.*				Miscellaneous.
	Coopering receipts		Miscellaneous receipts		
	45		46		
1	Government.	Private.	Government.	Private.	47
	Rs.	Rs.	Rs	Rs.	Rs.
Poona ...	.....	...	.....	.....	5,303 *30*
Ahmednagar ...	.....	...	.....	.....	817
Nasik ...	.....	...	.....	.....	776
West Khandesh ...	.....	...	.....	.....	1,424
East Khandesh ...	.....	...	.....	.....	1,887
Nasik Distillery ...	30,184	...	1,16,337	.....	...
Dhadgaon Distillery...	.....	...	110	.....	...
Chowka Distillery ...	.....	...	.....	.....	...
Total ... 1937-38 ...	30,184	...	1,16,447	.....	75,440 *1,217*
Total ... 1936-37 ...	28,515	...	1,06,484	.....	68,247 *860*

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I—*concld.*

Grand total of columns 2 to 47	Deduct from column 48		Total net Excise Revenue in the year 1937-38	Remarks
	Refunds	Expenditure as per Imperial Return II		
48	49	50	51	52
Rs.	Rs.	Rs.	Rs.	
20,59,989	2,529	.....	.....	
48,273				
4,69,004	33	.....	.....	
7,02,540	514	.....	.....	
550				
8,50,894	276	.....	.....	
7,86,409	457	.....	.....	
.....	.....	.....	.....	
.....	.....	.....	.....	
.....	.....	.....	.....	
2,90,44,378	1,84,111	39,10,474	2,77,87,705	
28,39,677	1,765*		*4,74,672*	
5,91,585	*60,709*			
	56,204†			
2,96,12,434	1,75,828	41,46,208	2,79,38,934	
26,53,898	5,362		*4,43,550*	
5,85,641	*78,605*			
	63,486			

Indian States, is shown in italics below the figures relating to British Districts and is not those figures.

* Refunds from Nasik Distillery.

† *Refunds.*—Other States as mentioned below:—

		Rs.
Sabarkantha	...	37,943
Baroda	...	18,129
Rajkot	...	139
		56,204

H. F. KNIGHT,
Commissioner of Excise.

IMPERIAL

Expenditure for

Name of District.	Pay of officers and establishment.	Allowances other than rewards.	Supplies and services other than rewards.	
			Construction and repairs of Buildings.	Other charges.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Province proper ...	12,44,196	2,49,591	728	.....
Nasik Distillery ...	1,08,264	1,563	.....	.....
Total 1937-38 ...	13,52,460	2,51,154	728	.....
„ 1936-37 ...	13,53,504	2,57,677	725	.....

Name of District.	Cost of Bhang purchased.	Cost of Country Spirits purchased.	Assignments and Compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases.	Contribution to Local Boards in lieu of one anna cess on Excise revenue.	Compensation paid to Bombay Municipality.
1	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.
Province proper ...	...	5,085	5,28,190	1,30,128	1,43,750
Nasik Distillery ...	...	.....	.....	.....	.....
Total 1937-38 ...	...	5,085	5,28,190	1,30,128	1,43,750
„ 1936-38 ...	...	4,426	5,78,842	1,30,128	1,43,750

	Rs.
* Allowances ...	43,277
Contingencies ...	25,733
	69,010

RETURN II.

the year 1937-38.

Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise Department.	Cost of Ganja purchased.	Cost of Charas purchased.
6	7	8	9	10
Rs.	Rs.	Rs.	Rs.	Rs.
1,13,123	78,255	3,53,665	.....	.....
9,18,170	.....	.....	.....	.....
10,31,293	78,255	3,53,665	.....	.....
11,26,744	69,010	2,63,600	.....	.....

compensation.				
Compensation paid to private parties.	Additions and alterations to plant and machinery.	Depreciation.	Total charges.	Remarks.
16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	
6,590	.....	.....	28,53,301	
.....	9,176	20,000	10,57,173	
6,590	9,176	20,000	39,10,474	
6,228	8,315	1,03,259	41,46,208	

H. F. KNIGHT,
Commissioner of Excise.

Division and District	Manufacture of liquor—Number of					Number of wholesale licenses		
	Breweries	Government distilleries	Private distilleries	Outstill	Country spirits	Liquors other than Commercial spirits, imported or manufactured in India and classed as foreign liquor	Commercial spirits, including denatured spirits and medicated wines	Opium
1	2	3	4	5	6	7	8	9
Ahmedabad ...	...	...	...	...	...	3	12	...
Kaira ...	...	...	...	...	...	.....	13	...
Panch Mahals ...	...	...	...	...	...	.....	1	...
Broach ...	...	...	...	...	...	.....	7	...
Surat ...	...	...	...	...	...	.....	18	...
Thana ...	...	...	...	...	...	.....	...	...
Bombay Suburban District.	...	...	...	...	...	.....	...	...
Bombay ...	...	...	...	...	...	51	75	...
Kolaba ...	...	...	...	...	...	.....	...	...
Ratnagiri ...	...	...	1	1	...	.....	...	...
Kanara ...	...	...	...	...	...	.....	10	...
Dharwar ...	...	...	...	...	...	.....	22	...
Belgaum ...	...	...	...	...	...	2	26	...
Bijapur ...	...	...	...	...	...	.....	9	...
Sholapur ...	...	...	...	...	...	.....	10	...
Satara ...	...	...	...	...	...	.....	13	...
Poona ...	...	...	...	...	...	2	27	...
Ahmednagar ...	...	...	...	...	...	.....	12	...
Nasik ...	...	1	...	...	...	.....	4	...
West Khandesh ...	...	1	...	...	...	.....	2	...
East Khandesh ...	...	...	...	...	...	.....	9	...
Total ...	...	2	1	1	...	58	270	...
* Total of previous year.	...	2	1	1	..	59	276	...

(*a*) These are combined wholesale licenses for the sale of Ganja and Bhang. The

* In the Akrani tract of the West Khandesh District.

† License granted for the manufacture of gul.

III—Shops and Licenses.

for the sale of			Number of tappers' licenses	Country liquors—Number of shops licensed for the retail sale of						
Ganja	Charas	Bhang		Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under outstill system (permanent)	Fermented tari	Unfermented tari	Other country fermented liquors (pachwai, etc.) (Ordinary licenses)	Other country fermented liquors (Home-brewing licenses)
10	11	12	13	14	15	16	17	18	19	20
(a) 2	(a) ...	...	...	70	...	...	2	...	...	...
...	...	...	...	89	...	...	...	...	...	...
...	...	...	...	67	...	...	4	...	...	...
...	...	...	139	37	...	...	17	...	...	...
1	...	...	...	148	...	...	208	...	...	...
...	...	...	1,216	189	...	...	195	...	...	...
...	...	...	261	24	...	...	16	...	...	...
4	...	...	466	234	...	...	127	...	...	...
...	...	...	106	84	...	...	26	...	...	...
...	...	...	737	137	...	2	71	...	...	...
...	...	...	208	95	...	...	111	...	...	...
4	...	...	166	121	...	...	142	...	...	...
2	...	...	151	109	...	...	83	...	1†	...
1	...	...	187	67	...	...	113	...	...	...
1	...	...	48	44	...	...	32	...	...	...
2	...	...	47	53	...	...	14	...	...	...
3	...	...	67	49	...	...	32	...	...	...
...	...	...	23	25	...	...	12	...	...	...
...	...	...	76	98	...	...	41	...	...	...
1	...	...	...	138 8*	...	...	16	...	...	...
...	...	...	...	144	...	...	12	...	...	...
21	...	...	3,898	2,022 8*	...	2	1,274	...	1	...
21	...	...	3,947	2,121 8*	...	2	1,279	...	...	...

licenses shown against Ahmedabad and Bombay sell Charas also.

Foreign liquors—Retail licenses—

Division and District	Malt liquors only	Foreign liquors to be consumed on premises and on and off premises	Foreign liquors to be consumed off premises	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)	Liquors in canteens	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors)
1	21	22	23	24	25	26	27
Ahmedabad ...	...	...	7	12	1	2	3
Kaira ...	...	...	4	1	...	...	...
Panch Mahals ...	...	...	2	3	...	1	4
Broach ...	...	...	3	1	...	1	...
Surat ...	2	...	13	3	...	1	...
Thana ...	...	...	12	7	...	1	3
Bombay Suburban District.	...	...	9	20	...	1	34
Bombay ...	...	34	62	112	9	5	187
Kolaba ...	...	...	7	4	...	2	1
Ratnagiri ...	...	...	7	1	...	...	...
Kanara ...	...	...	8	2	...	2	...
Dharwar ...	1	3	9	3	...	3	3
Belgaum ...	3	...	4	2	2	2	15
Bijapur ...	...	...	3	1	...	2	...
Sholapur ...	...	...	8	7	1	2	1
Satara ...	...	...	9	7	...	2	...
Poona ...	1	...	26	39	11	4	65
Ahmednagar ...	5	...	6	2	4	2	1
Nasik ...	...	...	7	10	6	3	5
West Khandesh ...	...	...	3	1	...	1	...
East Khandesh ...	...	...	6	5	...	1	31
Total ...	12	37	215	243	34	38	353
Total of previous year.	10	37	215	246	31	41	416

Note.—The difference in the number of licenses in Columns 14, 31 and 32 as compared with those of the previous year is due to the closing and opening of some shops during the year under report as shown below:—

Col. 14.

Ahmedabad ...	3	Closed.
Kaira ...	1	,,
Surat ...	1	,,
Thana ...	5	,,
Kolaba ...	5	,,
Ratnagiri ...	6	,,
Kanara ...	8	,,
Dharwar ...	34	,,
Belgaum ...	16	,,
Bijapur ...	10	,,
Sholapur ...	3	,,
Satara ...	5	,,
Poona ...	3	,,
Ahmednagar ...	1	Opened.
	99	

Col. 31.

Ahmedabad ...	2	Closed.
Kaira ...	3	,,
Panch Mahals ...	7	,,
Surat ...	1	,,
Kolaba ...	3	,,
Ratnagiri ...	3	,,
Kanara ...	4	,,
Dharwar ...	12	,,
Belgaum ...	3	,,
Bijapur ...	3	,,
Nasik ...	1	Opened.
West Khandesh ...	4	Closed.
East Khandesh ...	1	,,
	45	

Col. 32.

Ahmedabad ...	1	Opened.
Kaira ...	1	Closed.
Surat ...	1	,,
Kolaba ...	2	,,
Dharwar ...	3	,,
Bijapur ...	2	,,
Satara ...	1	Opened.
Nasik ...	2	,,
West Khandesh.	2	Closed.
	7	

III—Shops and Licenses—*contd.*

Number for sale of			Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
Foreign liquors—all other special retail licenses	Rectified spirits and medicated wines (Druggists' permits)	Denatured spirits	Raw opium	Ganja	Charas	Bhang	Opium and its preparations for medical purposes only (Ordinary druggists' permits)	Morphia (Special druggists' permits)	Hemp drugs for medical purposes only (Druggists' permits)	Cocaine (Druggists' permits)
28	29	30	31	32	33	34	35	36	37	38
				(*c*)	(*d*)		(*e*)	(*e*)	(*e*)	(*e*)
42	8	81	88	30	...	...	14	147	1	...
6	7	34	74	28	...	...	4	38	...	...
8	1	20	32	7	...	...	1	14	...	...
6	3	16	30	13	...	...	4	31	...	...
36	16	45	23	19	...	...	7	42	...	...
...	...	28	18	21	...	...	1	30	...	...
...	...	56	3	5	...	...	2	37	...	...
325	190	521	12	36	...	...	109	327	154	...
1	...	21	17	17	...	...	1	21	14	...
...	1	36	11	21	...	...	1	21	21	...
...	...	27	12	31	...	...	...	3	1	...
...	6	46	17	83	...	...	1	16	10	...
..	...	40	22	60	...	...	4	32	18	...
...	...	23	15	44	...	...	1	3	2	...
9	2	26	58	47	...	...	1	35	34	...
10	...	32	53	42	...	...	1	13	1	...
31	16	69	52	43	...	...	9	39	3	...
..	...	29	66	57	...	...	...	15	6	...
...	...	63	44	41	...	...	...	29	1	...
...	...	24	45	37	...	...	...	9	1	...
...	2	44	91	72	...	...	3	22	...	...
474	252	1,281	783	754	...	...	164	927	267	...
506	266	1,263	828	761	...	...	150	812	197	...

(*c*) These are combined licenses for the retail sale of Ganja and Bhang.

(*d*) Thirty-six shops shown against Bombay and 11 shops out of 30 shown against Ahmedabad in Col. 32 sell Charas in addition to Ganja and Bhang.

(*e*) The grant of separate cocaine and morphia licenses to chemists, druggists and medical practitioners, was in accordance with the Bombay Dangerous Drugs Rules, 1935, discontinued and combined licenses in the new forms D. D-1, D. D-2 and D. D-3 were issued. The licenses shown in columns 35, 36 and 37 represent D. D-1, D. D-2 and D. D-3 licenses respectively.

H. F. KNIGHT,
Commissioner of Excise.

IMPERIAL RETURN

Country

Name of District.	Issues in Imperial gallons. At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 Ahmedabad	167	...	72,636	52,018	64,519
2 Kaira	10,632	...	23,373	...	22,006
3 Panch Mahals	8,299	...	16,023	1,09,608	59,685
4 Broach	8,229	18,050	2,998	10,830	24,938

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices).

spirits.			Foreign liquors.		
Rates of Duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
			Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p. (25° U. P.) 2 13 0 (*a-2*)	Rs. a. p. (40° U. P.) 6 12 0 (*a-1*) 2 4 0 (*a-2*) and (*a-3*) (60° U. P.) 4 8 0 (*a-1*) 1 8 0 (*a-2*) and (*a-3*)	Rs. a. p. 1 14 0	4,560	457	31,937
(25° U. P.) 2 13 0	(40° U. P.) 2 4 0	1 14 0	360	12	4,012
(25° U. P.) 2 6 0 (*b-1*) 2 4 0 (*b*) 1 14 6 (*b-4*) 1 5 6 (*b-5*) 1 4 0 (*b-6*) 1 2 0 (*b-7*)	(40° U. P.) 1 13 0 (*b-2*) 1 11 0 (*b-3*) 1 0 0 (*b-4*) and (*b-6*) 0 14 0 (*b-5*) and (*b-7*) (60° U. P.) 1 2 0 (*b-2*) 1 0 0 (*b*), (*b-1*) and (*b-3*) 0 10 0 (*b-4*) and (*b-6*) 0 8 0 (*b-5*) and (*b-7*)	1 14 0	252	29	1,344
(25° U. P.) 5 10 0 (*c-1*) (30° U. P.) 6 12 0 (*c*) 5 10 0 (*c-2*)	(60° U. P.) 3 14 0 (*c*) 3 4 0 (*c-2*) 2 10 0 (*c-1*)	1 14 0	382	65	1,260

No fixed selling prices have been prescribed except in the (1) Panch Mahals Sub-Division of the Broach and Panch Mahals District, (2) Sugwa Range in the Karjat Taluka of the Kolaba District, (3) the Peint Mahal of the Nasik District and (4) the Nawapur Petha and adjoining part of the Nandurbar Taluka of the West Khandesh District (*Vide* Note A).

gallons and not L. P.

are shown in "Black type" below the figures relating to British districts, and not

IMPERIAL RETURN

Name of District.	Country Issues in Imperial gallons. At strength of 25° U. P.	30° U. P.	40° U. P.	60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4.
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
5 Surat	2,278	80,259	5,362	96,965	99,912
6 Thana	1,059	...	15,683	146,843	68,941
	35	...	635	12,160	5,271
7 Bombay Suburban District ...	616	...	7,330	65,810	31,124
8 Bombay	2,368	...	464,601	11,973	285,701
9 Kolaba	658	...	34,419	29,456	32,927
	16	...	605	530	587
10 Ratnagiri	416	...	20,307	59,080	37,805
	640*	...	...	2,993*	...

* Kaju and Toddy liquor.

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

spirits.			Foreign liquors.		
			Imported liquors.		
Rates of Duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.			
.....	(40° U. P.)				
.....	5 1 0 (*d*)				
(30° U. P.)	(60° U. P.)				
6 12 0 (*d*) and (*d-1*)	3 6 0 (*d-1*), (*d-2*), and (*d-3*)	1 15 9	2,418	213	8,279
5 15 0 (*d-2*)					
5 10 0 (*d-3*)	2 4 0 (*d-4*) and (*d-5*)				
4 8 0 (*d-4*)					
3 15 0 (*d-5*)	2 0 0 (*d-6*) and (*d-7*)				
3 12 0 (*d-6*)					
3 8 0 (*d-7*)					
.....	(40° U. P.)				
.....	5 13 0 (*e*)				
.....	4 14 0 (*e-3*)				
.....	3 15 0 (*e-1*)				
.....	2 7 0 (*e-2*)	2 0 0	328	52	7,078
.....	(60° U. P.)				
.....	3 14 0 (*e*)				
.....	3 4 0 (*e-3*)				
.....	2 10 0 (*e-1*)				
.....	1 10 0 (*e-2*)				
.....	(40° U. P.)				
.....	6 12 0	2 0 0	2,459	453	15,054
.....	(60° U. P.)				
.....	4 8 0				
.....	(40° U. P.)				
.....	7 12 0				
	(60° U. P.)	2 4 0	85,355	24,195	728,950
	5 0 0				
	(40° U. P.)				
	5 1 0				
	0 9 0 (*o*)	2 0 0	188	37	1,525
.....	(60° U. P.)				
	3 6 0				
	0 2 0 (*o*)				
.....	(40° U. P.)				
.....	4 8 0	1 15 0	200	12	927
.....	(60° U. P.)				
	3 0 0				

No fixed selling prices have been prescribed except in the (1) Panch Mahals Sub-Division of the Broach and Panch Mahals District, (2) Sugwa Kango in the Karjat taluka of the Kolaba District, (3) the Pont Mahal of the Nasik District and (4) the Nawapur Petha and adjoining part of the Nandurbar Taluka of the West Khandesh District (*vide* Note A).

gallons and not L. P.

are shown in "Black type" below the figures relating to British districts, and not

Country

Name of District.	Issues in Imperial gallons. At strength of 25° U. P.	30° U. P.	40° U. P.	60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4.
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
11 Kanara ... Below Ghat ...	918	...	19,556	889	12,778
11 Kanara ... Above Ghat ...	480	1,730	9,796	...	7,449
12 Dharwar	1,306	...	32,084	7,013	23,005
	70	304	1,475	22	1,159
13 Belgaum	3,167	30,243	4	1,190	24,024
	225	4,024	...	110	3,029
14 Bijapur	1,017	9,273	89	2,514	8,313
	37	749	...	32	565
15 Sholapur	1,319	1,489	5,348	23,120	14,489
	128	114	726	356	754
16 Satara	1,746	6,132	10,157	3,484	13,090
	597	3,898	1,277	...	3,943
17 Poona	420	...	89,083	85,710	58,049
	...	...	1,235	1,600	1,381

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in these figures

IV—Consumption (Rates of Duties and Prices)—*contd.*

spirits.				Foreign liquors.		
Rates of Duty.		Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
				Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
		7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.				
.....	(40° U. P.)					
.....	2 4 0					
.....	(60° U. P.)					
.....	1 8 0	1 15 0				
(30° U. P.)	(40° U. P.)			149	89	1,633
2 12 0 (*f-1*)	4 11 0 (*f*)					
.....	2 4 0 (*f-2*)	1 12 0				
.....	(60° U. P.)					
.....	3 10 0 (*f*)					
.....	1 8 0 (*f-2*)					
.....	(40° U. P.)					
.....	6 12 0 (*g-5*)					
.....	5 13 0 (*g-4*)					
.....	5 7 0 (*g-1*)					
.....	and (*g-2*)					
.....	4 11 0 (*g*)					
.....	and (*g-3*)	1 12 0		1,182	184	10,472
.....	(60° U. P.)					
.....	4 8 0 (*g-5*)					
.....	3 14 0 (*g-4*)					
.....	3 10 0 (*g-1*)					
.....	and (*g-2*)					
.....	3 2 0 (*g*)					
.....	and (*g-3*)					
(25° U. P.)	.....					
3 0 0 (*h*)	.....	1 12 0		1,355	266	7,939
(30° U. P.)	(60° U. P.)					
6 3 0 (*h-1*)	3 9 0 (*h-1*)					
(30° U. P.)	(60° U. P.)	1 12 0		124	28	1,349
6 12 0	3 14 0					
.....	(40° U. P.)					
.....	5 13 0 (*i-1*)					
.....	6 12 0 (*i-2*)					
(30° U. P.)	(60° U. P.)	1 13 4		709	160	10,773
6 13 0 (*i*)	3 14 0 (*i*)					
.....	and (*i-1*)					
.....	4 8 0 (*i-2*)					
(25° U. P.)	(40° U. P.)					
.....	6 12 0					
30° U. P.)	(60° U. P.)	1 13 4		609	187	6,550
6 12 0	4 8 0 (*j*)					
.....	3 14 0 (*j-1*)					
.....	(40° U. P.)					
.....	6 12 0 (*p*)					
.....	4 8 0 (*p-1*)					
.....	(60° U. P.)	1 13 4		9,285	2,838	88,704
.....	4 8 0 (*p*)					
.....	3 0 0 (*p-1*)					

*No fixed selling prices have been prescribed except in the (1) Panch Mahals Sub-Division of the Broach and Panch Mahals District, (2) Sugwa Range in the Karjat taluka of the Kolaba District, (3) the Pent Mahal of the Nasik District and (4) the Nawapur Petha and adjoining part of the Nandurbar Taluka of the West Khandesh District (*vide* Note A).

gallons and not L. P.

are shown in "Black type" below the figures relating to British districts, and not

Country

Name of District.	Issues in Imperial gallons. At strength of 25° U. P.	30° U. P.	40° U. P.	60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4.
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
18 Ahmednagar	861	...	11,866	295	7,884
19 Nasik	421	...	10,941	62,893	32,037
20 West Khandesh	979	911	20,543	307,367 43,010*	153,399
21 East Khandesh... ...	2,210	...	12,443	116,402	55,684
Total ... 1937-38 ...	50,106 1,108	148,088 9,089	834,492 5,953	12,39,463 14,810	11,37,759† 16,689
1936-37 ...	75,221 1,295	155,438 9,532	753,741 5,061	10,92,523 8,548	10,54,518 14,103

* Issues to Akrani area.

† Includes 83 proof gallons for fortification.

(N) The figures in columns 9 and 12 are Imperial

spirits. Foreign liquors.

Rates of duty.			Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
					Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6			7	8	9	10	11
Rs. a. p.	Rs. a. p.		Rs. a. p.				
.....	(40° U. P.)			No fixed selling prices have been prescribed except in the (1) Panch Mahal Sub-Division of the Broach and Panch Mahals District, (2) Sugwa Range in the Karjat Taluka of the Kolaba District, (3) Peint Mahal of the Nasik District and (4) the Nawapur Petha and adjoining part of the Nandurbar Taluka of the West Khandesh District (*vide* Note A).			
.....	6 12 0 (*k-2*)						
.....	5 1 0 (*k*)						
.....	4 8 0 (*k-1*)		1 13 4		702	149	23,699
.....	(60° U. P.)						
	4 8 0 (*k-2*)						
	3 6 0 (*k*)						
	3 0 0 (*k-1*)						
	(40° U. P.)						
.....	5 7 0 (*l*)						
.....	3 6 0 (*l-2*)						
	4 8 0 (*l-3*)						
.....	2 4 0 (*l-1*)						
.....	2 14 0 (*l-1*)		1 13 0		1,173	260	18,477
	(60° U. P.)						
	3 10 0 (*l*)						
	3 0 0 (*l-3*)						
	2 4 0 (*l-2*)						
	1 4 0 (*l-1*)						
	1 12 0 (*l-4*)						
	(40° U. P.)						
.....	3 12 0 (*m*)						
.....	3 9 0 (*m-1*)						
.....	1 8 0 (*m-2*)						
	2 8 0 (*m-3*)						
	1 4 0 (*m-5*)		1 13 0		147	11	952
(30° U. P.)	(60° U. P.)						
2 8 0 (*m-4*)	2 4 0 (*m*)						
	1 12 0 (*m-1*)						
	1 0 0 (*m-2*)						
	(*m-3*) and (*m-4*)						
	0 8 0 (*m-5*)						
	(40° U. P.)						
.....	4 8 0 (*n*)						
.....	4 2 0 (*n-1*)						
	2 4 0 (*n-2*) and (*n-5*)						
.....	3 3 0 (*n-3*) and (*n-6*)						
.....	1 8 0 (*n-4*)		1 13 0		663	94	9,081
	(60° U. P.)						
	3 0 0 (*n*)						
	2 8 0 (*n-1*)						
	1 8 0 (*n-2*)						
	(*n-3*) (*n-5*) and (*n-6*)						
	1 0 0 (*n-4*)						
.....	.....		...	...	112,600	29,791	976,995
.....	.....		...	...	110,099	29,749	942,271

gallons and not L. P.

Name of District.	Foreign liquors—*contd.*		Commercial spirits.		
	Liquors manufactured in India and classed as foreign liquors.				
	Spirits in Imperial London gallons, proof (N).	Malt liquors in Imperial gallons.	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.
1	12	13	14	15	16
1 Ahmedabad	4,171	...	19	23,519	...
2 Kaira	69	...	...	4,099	...
3 Panch Mahals	9	...	...	1,718	...
4 Broach	397	...	...	2,580	...
5 Surat	895	...	2	10,367	...
6 Thana	328	...	...	4,345	...
7 Bombay Suburban District ...	1,163	...	...	5,509	...
8 Bombay	33,360	958	809	197,942	...
9 Kolaba	175	...	...	1,820	...
10 Ratnagiri	71	...	...	2,339	...
11 Kanara ... Below Ghat ...	36	...	...	1,884	...
11 Kanara ... Above Ghat ...					
12 Dharwar	393	546	...	5,468	...
13 Belgaum	312	2,422	...	10,082	...
14 Bijapur	24	...	...	2,542	...
15 Sholapur	731	7	...	3,405	...
16 Satara	629	...	...	3,023	...
17 Poona	2,679	159	15	16,394	...
18 Ahmednagar	463	...	...	3,671	...
19 Nasik	441	...	...	6,216	...
20 West Khandesh	72	...	...	2,680	...
21 East Khandesh	335	...	...	3,707	...
Total ... 1937-38 ...	46,753	4,092	845	313,305	...
Total ... 1936-37 ...	45,053	4,169	822	287,945	...

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in these figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

Opium and other drugs.

Issues in seers of excise Opium.	Retail sales in seers of other Opium (e.g., Punjab grown, Punjab Hill States and Malwa).	Wholesale price of Opium to retail vendors per seer.		Average retail price of Opium per seer.	Sales of Morphia in lbs. oz. grs.	Charas.			
		Cost price.	Duty.			Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.
17	18	19.	20	21	22	23	24	25	26
		Rs.	Rs.		Lbs. oz. grs.		Rs.	Rs.	
2,480	...	75	...	No fixed selling prices have been prescribed.	42 2 55	1,111	...	45	No fixed selling prices have been prescribed.
1,166	...	75	...		3 12 105	...	...	...	
360									
440	...	75	...		2 10 160	...	...	...	
753									
624	...	75	...		10 11 48	...	...	...	
420									
350	...	75	...		2 6 154	...	...	...	
65									
174	...	75	...		1 10 10	...	...	...	
132	...	75	...		4 0 253	...	...	...	
1,964	...	75	...		12 5 209	4,318	...	45	
37									
73	...	75	...		0 0 343	...	...	...	
13	...	75	...		0 3 191	...	...	...	
34	...	75	...		0 2 283	...	...	...	
124	...	75	...		0 12 97	...	...	...	
18									
103	...	75	...		6 1 378	...	...	...	
46									
47	...	75	...		1 1 335	...	...	...	
30									
1,617	...	75	...		19 9 328	...	...	...	
278									
703	...	75	...		1 7 110	...	...	...	
513									
2,087	...	75	...		0 3 44	...	...	...	
725									
1,060	...	75	...		1 7 210	...	...	...	
427	...	75	...		7 6 283	...	...	...	
18									
313	...	75	...		1 9 145	...	...	...	
761	...	75	...		1 8 44	...	...	...	
14,697†	...	...	...		121 4 285	5,424	...	...	
3,263									
15,169	...	...	...		93 15 385	6,238	...	...	
3,892									

gallons and not L. P.
are shown in "Black type" below the figures relating to British districts, and not

† Exclusive of issues of 12 seers to Zanzibar.

IMPERIAL RETURN

Name of District.	Opium and Ganja.				Bhang.	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
1 Ahmedabad	536	Rs. ...	Rs. 30	No fixed selling prices have been prescribed.	373	Rs. ...
2 Kaira	493 8	...	30		144 1	...
3 Panch Mahals	136	...	30		65	...
4 Broach	376	...	30		77	...
5 Surat	591	...	30		196	...
6 Thana	888 11	...	30		137 3	...
7 Bombay Suburban District ...	238	...	30		171	...
8 Bombay	3,490	...	30		3,507	...

Note.—Issues of excisable articles all of kinds to Indian States and Foreign Countries are shown

IV—Consumption (Rates of Duties and Prices)—*contd.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs. oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
4		0 7 361	(*a-1*) Ahmedabad City Cantonment and 6 miles round including the shops of Sarkhej, Naroda, Sabarmati, Odhav, Vatwa and Thaltej. (*a-2*) Adalaj, Bhuwaldi, Wanch, Talod, Modasa shops (*a-3*) Rest of the District. *From 1st April 1937 to 31st October 1937.* (*b*) Kalol, Malav in Kalol Taluka; Halol and Champaner in Halol Mahal. (*b-1*) Rest of the shops of Godhra and Kalol talukas and Halol Mahal. (*b-2*) Urban area shops of Godhra and Kalol talukas and Halol Mahal. (*b-3*) Rural area shops of Godhra and Kalol talukas and Halol Mahal. *From 1st November 1937 to 31st March 1938.* (*b-4*) Town Shops of Godhra and Kalol Talukas and Halol Mahal. (*b-5*) Rural area shops of Godhra and Kalol Talukas and Halol Mahal, *From 1st April 1937 to 31st March 1938.* (*b-6*) Dohad and Jhalod Town shops. (*b-7*) Rural area shops of Dohad Taluka and Jhalod Mahal.
4		0 2 425	
	No fixed selling prices have been prescribed.		(*c*) Broach City and five miles round including Ankleshwar Town and Ankleshwar Railway Station. (*c-1*) Border shops. (*c-2*) Other Non-Border shops. (*d*) Surat City (10 shops)
4		0 0 66	(*d-1*) Amroli, Bhatha, Katargam, Magdalla, Rander Nos. 1 and 2, Vesu and Ichhapur in Chorasi Taluka.
4		0 0 72	(*d-2*) Nana-Varachha, Sunwali and Dhav in Chorasi Taluka and Olhla, Olpad and Saroli in Olpad Taluka and Pardi and Umarsadi in Bulsar Taluka.
4		0 0 286	(*d-3*) Bhagwa, Dandi, Karanj, Pinjrat and Kudiana in Olpad Taluka, Bulsar, Khatriwad, Bulsar Shapurji-Wadi, Kosamba and Chamdachi in Bulsar Taluka.
4		0 0 20	(*d-4*) Supa in Bardoli Taluka, Nagdhara and Ughat in Jalalpur Taluka, Hinglach, Magod Dungri, Parnera and Untadi in Bulsar Taluka.
4		0 0 26	(*d-5*) Sayan and Kimkathodra in Olpad Taluka; Puni in Bardoli Taluka; Amalsad, Ashtagam, Vagrech, Dholai, Att, Jalalpur, Kacholi, Medherbhat, Matwad, Onjal, Panar, Salej, Saribujrag, Sisodra and Abramma in Jalalpur Taluka; Chikhli, Degam, Endhol, Hond, Samroli and Undach in Chikhli Taluka; Rantlav, Ambach, Karaya, (Degaum), Lakhmapur, (Niori) Rohina, Taramaliya, Vagchippa, Chival, Goima, and Danti in Bulsar Taluka.
4		6 8 297	(*d-6*) Balda, Kikwad, Manekpore, Surali, Surbhon, Vadoli Vankaner, Rajwad, Vanskui Sejwad, Junwani, Ambach, Bajipura, Buhari, Hatbuka, Kalamkui and Valod in Bardoli Taluka and, Valod Mahal, Kaliari, Khergam, Maliadhara, Rankava, Sadadwel, Vad, Atgam, Kalwada-Goregam, Khajuri, Pallan, Bodwank, Ranveri kala, Vanzana and Gandevatin Chikhli Taluka; Bodlai, Dulsad, Gadoria, Gumbi, Kanjan, Kaparia, Rabda and Chidchai in Bulsar Taluka,

in "Black type" below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN

Name of District.	Opium and Ganja. Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Bhang. Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
9 Kolaba	387 20	...	30		73 2	...
10 Ratnagiri	284	...	30		15	...
11 Kanara { Below Ghat ... / Above Ghat ... }	519	...	30	No fixed selling prices have been prescribed.	...	...
12 Dharwar	2,221 476	...	30		7	...
13 Belgaum	1,224 341	...	30		7	...
14 Bijapur	1,033 77	...	30		5	...
15 Sholapur	1,803 300	...	30		117	...
16 Satara	2,258 862	...	30		74 38	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—Consumption (Rates of Duties and Prices)—*contd.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs., oz. and grs.	Remarks.
33	34	35.	36
Rs.		Lbs. oz. grs.	
4		0 0 140	(*d-7*) Mandvi Taluka, (18 shops) Akoti, Bardoli Nos. 1 and 2, Kadod Nos. 1 and 2, Khoj, Mota, Rajpura and Varad in Bardoli Taluka and Valod Mahal; Chibad-Kachh, Bagwada, Kolak Vapi, Dungra and Lawachha in Bulsar Taluka.
			(*e*) Thana Mahal, Bassein Taluka.
			(*e-1*) Umbergaon Mahal
4		0 2 437	(*e-2*) Murbad and Shaharur Talukas, Wada and Mokhada Pethas and Jawhar State.
			(*e-3*) Rest of the District.
			(*o*) Sugwa Range in Karjat Taluka.
			(*f*) Above Ghat area excluding Supa Petha and Arabail Shop in Yellapur Taluka.
			(*f-1*) Supa Petha.
			(*f-2*) Arabail Shop in Yellapur Taluka.
4		.....	(*g*) Border shops of Sudi, Nidgundi, Gajendragad and Ron in Ron Taluka and Mundargi in Mundargi Petha on the Hyderabad frontier within 3 miles belt.
			(*g-1*) Border shops Nargol and Kotumachgi.
			(*g-2*) Rural areas of Gadag Taluka and the leased area of the Sangli State.
			(*g-3*) Rural Areas of Ranebenur, Haveri and Hirerkur Talukas and the leased areas of Miraj (Senior)
4		0 1 3	State.
			(*g-4*) Hongal, Shiggaon and Kalghatgi talukas and the Urban areas of the Ranebennur Town, Bydgi Town, and Haveri Town and five miles round.
			(*g-5*) Rest of the Urban and rural areas of the
4		0 0 254	Dharwar District and the leased areas of the Indian States attached to it.
			(*h*) Kunkumbi Border shop.
			(*h-1*) Rest of the District.
			(*i*) Applicable to old and new border shops and shops in the Murundwad (Jr.) State selling 30° U. P.
4		.....	(*i-1*) Applicable to new border shops and shops in the distillation areas selling 40° U. P.
			(*i-2*) Kem shop and the remaining shops in the British District and the leased Indian States.
			(*j*) Shops selling 40° U. P liquor.
			(*j-1*) Shops selling 30° U. P liquor.
			(*p*) All shops except Ambegaon shop in Ambegaon Petha.
4		0 2 333	(*p-1*) Ambegaon shop.
4		0 3 437	

No fixed selling prices have been prescribed.

in "Black type" below the figures relating to British districts, and not included in those figure.

Name of District.	Opium and Ganja. Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Bhang. Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
17 Poona	3,422 350	...	30	No fixed selling prices have been prescribed.	1,203 16	...
18 Ahmednagar	1,585	...	30		320	...
19 Nasik	1,692	...	30		523	...
20 West Khandesh	561	...	30		108	...
21 East Khandesh	1,283	...	30		522	...
Total ... 1937-38 ...	24,527 2,440	...	...	...	7,660 60	...
1936-37 ...	25,478 2,485	...	...	...	8,107 62	...

(A)—The Maximum selling rates per Back gallen :—

	25° U. P. Rs. a. p.	40° U. P. Rs. a. p.	60° U. P. Rs. a. p.
(1) Panch Mahals Sub-Division—			
Town shops of Godhra and Kalol talukas and Halol Mahal	4 14 0	3 12 0	3 0 0
Rural area shops of Godhra and Kalol Talukas and Halol Mahal	3 6 0	2 10 0	1 14 0
Dohad and Jhalod Town shops	4 6 0	3 12 0	3 0 0
Rural area shops of Dohad Taluka and Jhalod Mahal	3 4 0	2 10 0	1 14 0

The maximum selling rates were sanctioned from 1st November 1937 to 31st Marc 1938 for
(2) Sugwa Range in the Kolaba District where they
* Exclusive of issues to

IV—Consumption (Rates of Duties and Prices)—*concld.*

other drugs—*concld.*

Duty per seer.	Retail price per seer.	Sale of Cocaine in lbs. oz. and grs.			Remarks.
33	34	35			36
Rs.	No fixed selling prices have been prescribed.	Lbs.	oz.	grs.	(*k*) Jamkhed Border shops only.
4		0	4	93	(*k-1*) Kopergaon Akola Taluka and Pathardi border shop.
					(*k-2*) Rest of the District.
					(*l*) Nasik City.
					(*l-1*) Peint Mahal up to 31st October 1937.
					(*l-2*) Bolthan and Malegaon Kannad border shops.
					(*l-3*) Rest of the District.
					(*l-4*) Peint Mahal from 1st November 1937.
					(*m*) Dhulia and Sindkheda Talukas.
					(*m-1*) All shops in Shirpur and Shahada Talukas except the border shops within 6 miles of the Indian State Border.
					(*m-2*) Border shops in Shirpur, Shahada, Taloda, Nandurbar and Sakri Talukas.
					(*m-3*) Sakri, Nandurbar (except Khandbara, Bhadwad and Nizampur shops) and Taloda Talukas (except Border shops).
					(*m-4*) Nawapur Petha and Khandbara, Bhadwad and Nizampur shops in Nandurbar Taluka (From 1st April 1937 to 31st October 1937).
					(*m-5*) Nawapur Petha and Khandbara, Bhadwar and Nizampur shops in Nandurbar Taluka (from 1st November 1937 to 31st March 1938).
					(*n*) Bhusawal Town.
					(*n-1*) Bhusawal (excluding Bhusawal Town area), Raver (excluding Pal shop), Jalgaon, Erandol, Amalner, Parola, Yawal and Chopda Talukas.
					(*n-2*) Pal shop in Raver Taluka.
					(*n-3*) Edlabad Petha.
					(*n-4*) Border shops within 3 miles of the Indian State border in Pachora, (including Bhadgaon Petha) Jamner and Chalisgaon Talukas.
4		0	0	50	(*n-5*) Border shops within 6 miles but beyond 3 miles of the Indian States Border in Pachora including Bhadgaon Petha), Jamner and Chalisgaon Talukas.
					(*n-6*) Rest of the shops in Pachora (including Bhadgaon Petha), Jamner and Chalisgaon Talukas.
4		0	0	230	
4		0	0	66	
4		0	0	122	†Exclusive issues to Zanzibar. 12 Seers.
...	...	8	5	218	
...	...	10	10	214½	

	25° U. P.	40° U. P.	60° U. P.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
(2) Sugwa Range in the Karjat Taluka of Kolaba District	.....	3 12 0	2 4 0
(3) Peint Mahal in the Nasik District ...	.....	4 8 0	3 0 0
(4) Nawapar Petha and part of Nandurbar Taluka in the West Khandesh District ...	.....	3 0 0	1 14 0

the above areas except (1) Dohad and Jholod Talukas in the Panch Mahals Sub-Division and were sanctioned from 1st April 1937 to 31st March 1938.
Zanzibar ... 12 Seers.

H. F. KNIGHT,
Commissioner of Excise.

IMPERIAL RETURN No. IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond.

Description of excisable articles.	Imports.													
	Duty paid.													
	From Baroda.		From Calcutta.		From Central Provinces.		From Cochin.		From Bansda.		From Punjab.		From Madras.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	..	...	...	...	59 B. Gs.	...
Spirits †...	3,894·7	73,065	254·7	6,527	...	...	...	...	...	...	64·4	1,650	123 B. Gs.*	...
Beer ...	...	...	...	...	...	...	...	...	....	...	1,825	1,141	64 67 B. Gs.*	40
Spirituous Medicinal and Toilet preparations.	8,848	44,587	2,543·1	12,715	6·7	33	34·0	871	...	...	...	...	...	...
Essences ...	15·2	390	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	70	1,794	...	...	...	...	...	...	7·0	179	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* These represent imports of imported foreign liquor which imports were made by the M. & S. M. Railway Co-operative Stores, Hubli, the Railway Refreshment Room, Hubli and the Gymkhana Club Hubli from Madras.

† Includes 43·4 P. Gs. issued duty free. Besides the quantities of Foreign liquors shown against Baroda 16,742 B.Gs. of Denatured spirit were also imported from that place.

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Description of excisable articles.	Imports—*contd.*											Exports.	
	Duty paid—*contd.*						In bond.					Duty paid. To Madras.	
	From Bangalore.		From United Provinces.		Total.		From Baroda.	From United Provinces.	From Calcutta.	From Hoshiarpur.	Total.		
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.						Quantity.	Amount of duty.
1	16	17	18	19	20	21	22	23	24	25	26	27	28
		Rs.		Rs.		Rs.							
Rum ...	...	...	341·7	8,756	341·7	8,756	...	12,837·8	...	...	12,837·8	15·4*	...
Wines ...	...	...	...	...	59 B. Gs.	...	...	...	...	...	...	...	...
Spirits ...	...	...	1565·6	40,119	4,77·4 123 B. Gs.	1,21,361	5,352·6 15 B.Gs.	...	644·6	...	5,997·2 15 B.Gs.	70·3*	...
Beer ...	3,094	1,934	...	...	4,983 677 B.Gs.	3,115	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	...	...	...	...	11,431·8	58,206	...	...	...	...	...	...	...
Essences ...	...	...	...	...	15·2	390	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	77	1,973	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	265 Mds.	265 Mds.	...	...
Charas ...	...	...	...	...	...	...	...	...	...	162 Mds.	162 Mds.	...	...

* Duty on these quantities was paid at the place of import.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Description of excisable articles.	Exports—*contd.*																
	Duty paid—*contd.*																In Bond.
	To—*contd.*																To
	Sind.		Delhi.		United Provinces.		Bengal (Calcutta).		Hyderabad (Deccan).		Jaipur State.		Punjab.		Total.		Jind State.
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	
1	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	
Rum ...	3·1	77	...	...	2·7	59	...	...	...	...	3·0*	...	...	...	24·2	136	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	31·9	816	101·4	1,775	9·9	217	52·0*	1,138	53·8*	...	39·0*	...	...	...	358·3	3,946	308·3
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations. ...	...	...	...	...	...	...	...	...	...	...	...	...	44·7	223	44·7	223	...
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty on these quantities was paid at the place of import.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Exports—*contd.*

In Bond.

To—*contd.*

Description of excisable articles.	Bikaner.	Jodhpur.	Kotah.	Sind.	Baroda.	Hyderabad (Deccan).	North West Frontier Province.	Travancore.	Goa.	Kathiawar.	Central Provinces.	Bangalore.	Madras.	Punjab.
1	46	47	48	49	50	51	52	53	54	55	56	57	58	59
					Rs.									
Rum ...	13·6	38·1	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	128·9	20·7	9·6	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	417·7*	...	...	1,442·5 157·8*	1,193·7 58*	580·3 355·7*	11·3	27·5	25·3	19·1	4·4 631·4*	138·5	617·8	44·7
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty free.

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IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Description of excisable articles.	Exports—*contd.*																
	In bond—*contd.*																
	To—*contd.*																
	United Provinces.	Aundh.	Bhavnagar.	Balasinor.	Banswara.	Burwani.	Bundi.	Cambay.	Cutch.	Chhota Udaipur.	Dewas.	Dhar.	Dhrangadhra.	Dholpur.	Gwalior.	Indore.	Idar.
1	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	54·4*	3·4*	62·7*	22·5*	41·4*	254·3*	3·3*	50·7*	15·5*	99·8*	53·0*	232·0*	88·7*	60·6*	60·0*	57·0*	100·2*
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty free.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—contd.

Description of excisable articles.	Exports—*contd.*																		
	In bond—*contd.*																		
	To—*contd.*																		
	Jaipur.	Jath.	Jawhar.	Junagad.	Jamnagar.	Juna.	Kolhapur.	Kurundwad.	Khairpur.	Kishangadh.	Kandore.	Limbdi.	Miraj.	Morvi.	Mangrol.	Marwar.	Panna.	Patri.
1	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94
Rum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	31·2*	51·7*	0·3*	144·4*	580·6*	6·6*	204·6*	25·6*	123·3*	46·3*	9·3*	6·6*	102·1*	9·4*	66·1*	13·8*	24·7*	14·5*	
Essences	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty free.

IMPERIAL RETURN No. IV-A—*concld.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) on bond—concld.

Description of excisable articles.	Exports—*concld.*																	
	In bond—*concld.*																	
	To—*concld.*																	
	Palitana.	Palanpur.	Porbundar.	Rajpipla.	Ratnamal.	Ratlam.	Rajpur.	Sangli.	Sarilla.	Sikkim.	Sirohi.	Thandla.	Udaipur.	Vinchur.	Vijayanagar.	Versoda.	Wadhwan.	Wankaner.
1	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Peer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	51·6*	140·8*	7·7*	146·0*	0·6*	122·7*	23·3*	131·4*	2·1*	2·7*	80·1*	1·2*	7·1*	0·4*	12·9*	6·2*	106·1*	39·8*
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty free.

H. F. KNIGHT,
Commissioner of Excise.

IMPERIAL RETURN V.

Serial No.	Division and District.	Area in square miles.			Population (in thousands).		
		Outstill system.	Distillery system.		Outstill system.	Distillery system.	
	1	2	3		4	5	
			Urban	Rural		Urban	Rural
1	Ahmedabad ...	...	16	3,800	...	384	615
2	Kaira ...	...	57	1,538	...	112	629
3	Panch Mahals ...	...	9	1,597	...	51	403
4	Broach ...	...	5	1,462	...	46	288
5	Surat ...	...	5	1,647	...	182	563
6	Thana ...	...	19	3,402	...	98	738
7	Bombay Suburban ..	...	21	133	...	111	68
8	Bombay ...	...	22	...	...	1,161	...
9	Kolaba ...	...	10	2,150	...	41	587
10	Ratnagiri ...	5	18	3,975	4	54	1,244
11	Kanara ...	...	34	3,915	...	59	359
12	Dharwar ...	...	14·6	4,589·4	...	217	885
13	Belgaum ...	...	15·3	4,633·4	...	108	969
14	Bijapur ...	...	11	5,696	...	86	783
15	Sholapur ...	...	58	4,498	...	212	665
16	Satara ...	...	17	4,891	...	112	1,067
17	Poona ...	...	31	5,326	..	288	881
18	Ahmednagar ...	...	10	6,619	...	69	919
19	Nasik ...	...	21	5,858	...	159	841
20	West Khandesh ...	...	7	5,491	...	94	677
21	East Khandesh ...	...	19	4,532	...	203	1,003
	Total for 1937-38 ...	5	419·9	75,752·8	4	3,847	14,184
	Total of previous year 1936-37 ...	5	419·9	75,753·8	4	3,847	14,184

RETURN V.

Number of square miles per shop.										
Country spirit.										
Out-still area.	Distillery area.		*Opium.*		*Ganja.*		*Charas.*		*Bhang.*	
6	7		8		9		10		11	
	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
...	0·6	86·4	0·8	55·9	0·8	345·5	1·4	...	...	...
...	4·8	20·0	6·3	23·7	6·3	80·9	...	...	...	...
...	1·8	25·8	3·0	55·1	4·5	319·4	...	...	...	...
...	0·7	48·7	0·8	60·9	1·2	162·4	...	...	...	...
...	0·4	12·3	0·8	102·9	1·0	117·5	...	...	...	...
...	0·86	20·37	1·9	425·3	1·73	340·2	...	...	...	...
...	1·9	10·28	7·0	...	5·25	133·0	...	...	...	...
...	0·09	...	1·8	...	0·6	...	0·6	...	...	...
...	0·91	29·45	1·7	195·45	1·7	195·45	...	...	...	...
2·5	1·8	31·3	4·5	567·8	4·5	233·82	...	...	...	...
...	2·61	47·74	4·85	783·0	4·25	170·21	...	...	...	...
...	0·77	44·99	2·08	458·94	1·12	85·56	...	...	...	...
...	0·95	49·82	1·7	356·41	1·09	100·73	...	...	...	...
...	1·1	99·9	2·75	517·8	2·75	142·4	...	...	...	...
...	3·4	166·6	5·8	93·7	5·8	121·6	...	...	...	...
...	1·1	123·7	1·4	119·3	1·4	163·0	...	...	...	...
...	1·2	221·9	1·3	190·2	1·2	295·9	...	...	...	...
...	2·0	330·9	2·5	106·8	2·0	124·9	...	...	...	...
...	1·3	71·4	1·4	202·0	1·4	225·3	...	...	...	...
...	0·6	40·98	0·9	148·4	0·9	189·34	...	...	...	...
...	1·3	35·1	1·6	57·4	1·6	75·5	...	...	...	...
2·5	0·81	50·0	2·11	128·17	1·87	143·2	0·71	...	...	...
2·5	0·81	46·93	2·12	120·2	1·84	142·12	0·73	...	...	...

Serial No.	Division and District.	Number of shops per						
		Country spirit.			Opium.		Ganja	
		Out-still area.	Distillery area.					
	1	12	13		14		15	
			Urban	Rural	Urban	Rural	Urban	Rural
1	Ahmedabad ...	...	0·7	0·7	0·5	1·1	0·5	0·2
2	Kaira ...	...	1·07	1·22	0·8	1·03	0·8	0·3
3	Panch Mahals ...	...	1·0	1·5	0·6	0·7	0·39	0·12
4	Broach ...	...	1·52	1·04	1·3	0·83	0·87	0·31
5	Surat ...	...	0·77	2·39	0·38	0·3	0·27	0·25
6	Thana ...	...	2·24	2·26	1·02	0·11	1·12	0·014
7	Bombay Suburban ...	...	0·99	1·91	0·27	...	0·36	0·14
8	Bombay ...	...	2·02	...	0·1	...	0·31	...
9	Kolaba ...	...	2·7	1·24	1·46	0·19	1·46	0·19
10	Ratnagiri ...	5·0	1·85	1·2	0·74	0·06	0·74	0·13
11	Kanara ...	...	2·2	2·28	1·19	0·14	1·35	0·64
12	Dharwar ...	...	0·87	1·15	0·32	0·11	0·6	0·8
13	Belgaum ...	...	1·48	0·96	0·83	0·13	1·3	0·47
14	Bijapur ...	...	1·16	0·73	0·47	0·17	0·47	0·51
15	Sholapur ...	...	0·8	0·41	0·47	0·72	0·47	0·56
16	Satara ...	...	1·34	0·36	1·07	0·38	1·07	0·28
17	Poona ...	...	0·87	0·27	0·83	0·32	0·87	0·2
18	Ahmednagar ...	...	0·72	0·22	0·58	0·67	0·72	0·58
19	Nasik ...	...	1·0	0·97	0·94	0·34	0·94	0·3
20	West Khandesh ...	...	1·3	1·98	0·9	0·5	0·9	0·43
21	East Khandesh ...	...	0·7	1·3	0·6	0·8	0·6	0·6
	Total for 1937-38 ..	5·0	1·34	1·06	0·5	0·41	0·58	0·37
	Total of previous year 1936-1937 ...	5·0	1·35	1·14	0·51	0·44	0·6	0·37

RETURN V—*contd.*

10,000 of population.				Consumption per 100 of the population in gallons or seers (to two places of decimals).				
Charas.		Bhang.		Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
16		17		18	19	20	21	22
Urban	Rural	Urban	Rural	Gallons	Seers	Seers	Seers	Seers
0·35	...	...	...	6·51	0·25	0·05	0·35	0·04
...	...	...	...	2·92	0·15	0·07	...	0·02
...	...	...	...	12·75	0·1	0·3	...	0·01
...	...	...	...	7·45	0·19	0·11	...	0·02
...	...	...	...	13·27	0·04	0·07	...	0·02
...	...	...	...	8·24	0·02	0·05	...	0·02
...	...	...	...	17·25	0·07	0·13	...	0·09
0·31	...	...	...	24·78	0·17	0·3	0·37	0·3
...	...	...	...	5·24	0·01	0·06	...	0·01
...	...	...	...	2·92	...	0·02	...	...
...	...	...	...	4·66	0·01	0·12	...	...
...	...	...	...	2·01	0·01	0·2	...	...
...	...	...	...	2·2	0·01	0·11	...	...
...	...	...	...	0·96	0·006	0·12	...	...
...	...	...	...	1·65	0·18	0·21	...	0·01
...	...	...	...	1·12	0·06	0·19	...	0·006
...	...	...	...	5·0	0·18	0·29	...	0·1
...	...	...	...	0·78	0·11	0·16	...	0·03
...	...	...	...	3·13	0·04	0·17	...	0·05
...	...	...	...	19·56	0·04	0·07	...	0·01
...	...	...	...	4·49	0·06	0·11	...	0·04
0·31	...	...	...	6·26	0·08	0·13	0·37	0·04
0·31	...	...	...	5·76	0·08	0·14	0·42	0·04

Serial No.	Division and District.	Average taxation per proof gallon or seer in					
		Country spirit (distillery area).			Opium.		
		Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.
	1	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	10·4	9·87	20·27	55·65	29·61	85·26
2	Kaira ...	3·84	9·29	13·13	56·1	23·97	80·07
3	Panch Mahals ...	1·62	1·15	2·77	55·94	20·81	76·75
4	Broach ...	8·74	4·31	13·05	55·38	22·66	78·04
5	Surat ...	7·04	2·76	9·8	54·12	40·21	94·33
6	Thana ...	8·15	3·94	12·09	57·31	63·93	121·24
7	Bombay Suburban ...	11·33	5·87	17·2	54·98	189·1	244·08
8	Bombay ...	12·82	7·34	20·16	55·71	...*	55·71
9	Kolaba ...	7·69	4·85	12·54	55·48	64·07	119·55
10	Ratnagiri ...	7·18	4·09	11·27	53·06	65·67	118·73
11	Kanara ...	5·2	2·82	8·02	54·63	19·63	74·26
12	Dharwar ...	10·91	4·63	15·54	57·06	42·77	99·83
13	Belgaum ...	8·95	3·78	12·73	55·77	41·51	97·28
14	Bijapur ...	10·04	5·49	15·53	54·48	67·93	122·41
15	Sholapur ...	10·95	7·82	18·77	55·5	55·26	110·76
16	Satara ...	10·51	7·68	18·19	54·71	61·51	116·22
17	Poona ...	11·18	5·9	17·08	54·19	75·96	130·15
18	Ahmednagar ...	10·73	10·7	21·43	55·33	77·85	133·18
19	Nasik ...	7·48	7·48	14·96	56·99	99·34	156·33
20	West Khandesh ...	2·74	2·73	5·47	55·45	62·43	117·88
21	East Khandesh ...	5·1	5·33	10·43	55·51	73·3	128·81
	Total for 1937-38 ...	8·35	5·3	13·65	55·41	46·67	102·08
	Total of previous year 1936-37 ...	8·77	6·16	14·93	56·42	56·3	112·72

* No recoveries on account of opium license

† After including receipts

RETURN V—*concld.*

Rupees (to two places of decimals).

Ganja.			Charas.		Bhang.				Average total Excise Revenue per head of population (based on column 48 of Imperial Return I).	Remarks.
Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.		
29	30	31	32	33	34	35	36	37	38	39
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
36·84	101·98	138·82	34·31	...	34·31	4·51	...	4·51	1·79	
28·84	25·48	54·32	...	...	...	3·8	...	3·8	0·59	
27·96	38·93	66·89	...	...	...	4·83	...	4·83	0·51	
29·05	25·54	54·59	...	...	...	3·48	...	3·48	1·97	
30·86	21·18	52·04	...	...	...	4·24	...	4·24	3·27	
26·44	25·94	52·38	...	...	...	4·2	...	4·2	1·8	
31·0	28·82	59·82	...	...	...	4·19	...	4·19	5·08	
30·8	50·72	81·52	45·26	...	45·26	3·99	...	3·99	9·71	
27·17	17·49	54·66	...	...	...	3·89	...	3·89	0·76	
25·61	26·77	52·38	...	...	...	3·46	...	3·46	0·58	
20·99	16·7	37·69	...	...	...	...	...	...	0·62	
36·81	14·58	51·39	...	...	...	4·0	...	4·0	0·84	
33·86	17·31	51·17	...	...	...	4·57	...	4·57	0·58	
27·49	20·75	48·24	...	...	...	3·2	...	3·2	0·43	
34·95	30·05	65·0	...	...	...	3·79	...	3·79	1·13	
37·39	12·88	50·27	...	...	...	5·05	...	5·05	0·41	
33·7	27·23	60·93	...	...	...	4·04	...	4·04	1·77	
35·61	24·09	59·7	...	...	...	7·57	...	7·57	0·47	
30·5	19·39	49·89	...	...	...	4·04	...	4·04	0·7	
40·08	19·61	59·69	...	...	...	8·85	...	8·85	1·1	
26·33	17·13	43·46	...	...	...	3·07	...	3·07	0·65	
32·6	27·21	59·81	43·01	...	43·01	4·23	...	4·23	1·61 1·67†	
32·35	26·19	58·54	45·0	...	45·20	4·25	...	4·25	1·64 1·79†	

fees were made during the year 1937-38.

from Distilleries.

H. F. KNIGHT,
Commissioner of Excise.

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